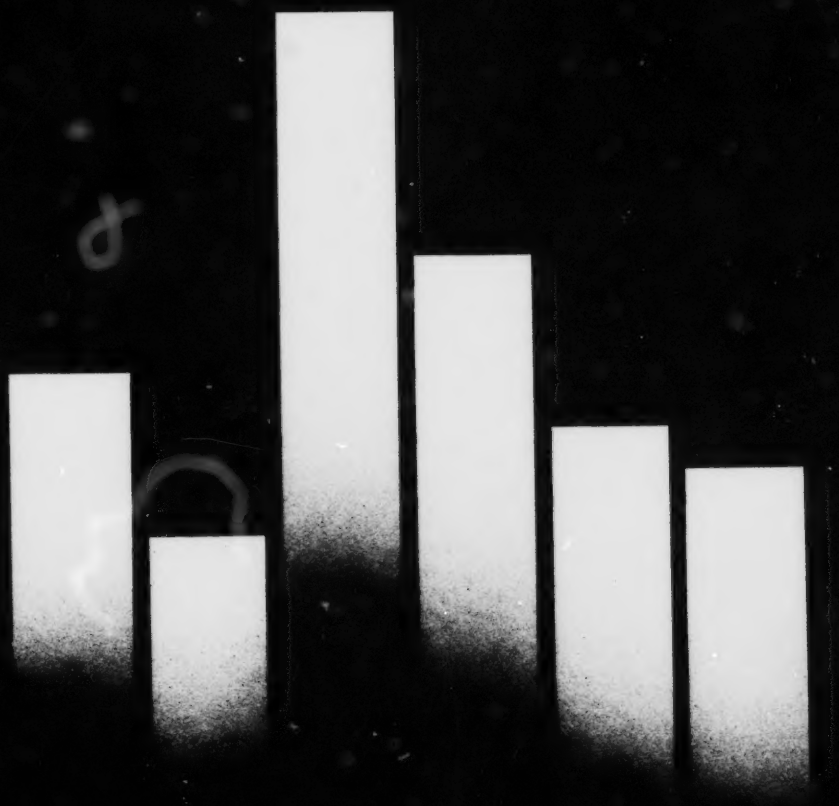
1987 INSIDE TAXATION



Canada

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Published annually, *Inside Taxation* is one of the means Revenue Canada Taxation has of informing the public about how the Department operates. It provides a general explanation of departmental policy and the tax legislation on which it is based, assessment and collection methods, the responsibilities of taxpayers under the law and the departmental services available to them. *Inside Taxation* also provides a record of operations within the Department throughout calendar year 1987, fiscal year 1986-87 and historical year 1985.

Copies of this publication may be obtained from district offices or Communications Directorate, Revenue Canada Taxation, 875 Heron Road, Ottawa, Canada, K1A 0L8.

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This publication contains general explanations and statements only. To obtain official statements or explanations of departmental policy and procedures, please contact your district office. To obtain official statements of the applicable law, please consult the Income Tax Act, the Unemployment Insurance Act, the Canada Pension Plan and their related Regulations.

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The Ministers of National Revenue

The Department of Finance (April 1915)

	Appointed
The Honourable Sir William Thomas White	April 1915
The Honourable Sir Henry Lumley Drayton	August 1919
The Right Honourable William Stevens Fielding	December 1921

The Department of Customs and Excise (August 1924)

The Honourable Jacques Bureau	August 1924
The Honourable Georges-Henri Boivin	September 1925
The Honourable Henry Herbert Stevens	June 1926
The Honourable William Daum Euler	September 1926

The Department of National Revenue (March 1927)

	Appointed		Appointed
The Honourable William Daum Euler	March 1927	The Honourable Edgar John Benson	June 1964
The Honourable Edmond Baird Ryckman	August 1930	The Honourable J.J. Jean Chrétien	January 1968
The Honourable Robert Charles Matthews	December 1933	The Honourable J.J. Jean-Pierre Côté	July 1968
The Honourable James Earl Lawson	August 1935	The Honourable Herbert E. Gray	September 1970
The Honourable James Lorimer Ilsley	October 1935	The Honourable Robert Stanbury	November 1972
The Honourable Colin William George Gibson	July 1940	The Honourable S. Ronald (Ron) Basford	August 1974
The Honourable James Angus MacKinnon		The Honourable J.S.G. (Bud) Cullen	September 1975
(acting minister)	March 1945	The Honourable Monique Bégin	September 1976
The Honourable David Laurence MacLaren	April 1945	The Honourable Joseph-Philippe Guay	September 1977
The Honourable James Angus MacKinnon		The Honourable Anthony C. Abbott	November 1978
(acting minister)	July 1945	The Honourable Walter D. Baker	June 1979
The Honourable James Joseph McCann	August 1945	The Honourable William H. Rompkey	March 1980
The Honourable George Clyde Nowlan	June 1957	The Honourable Pierre Bussières	September 1982
The Honourable Hugh John Flemming	August 1962	The Honourable Roy MacLaren	June 1984
The Honourable John Richard Garland	April 1963	The Honourable Perrin Beatty	September 1984
The Honourable George James McIlraith			
(acting minister)	March 1964		

The Deputy Ministers of Revenue Canada Taxation

The Department of Finance (April 1915)

	Appointed
Robert Walker Breadner (Commissioner of Taxation)	May 1916

The Department of Customs and Excise (August 1924)

Robert Walker Breadner (Commissioner of Taxation)	August 1924

The Department of National Revenue (March 1927)

Chester Samuel Walters (Commissioner of Income Tax, Department of National Revenue)	April 1927
Colin Fraser Elliott (Commissioner of Income Tax, Department of National Revenue)	July 1932
Colin Fraser Elliott (Deputy Minister of National Revenue for Taxation)	July 1943

	Appointed		Appointed
Frank Herbert Brown	December 1946	Sylvain Cloutier	March 1970
Vincent William Thomas Scully	February 1948	Elgin B. Armstrong	September 1971
Charles Gavsie	August 1951	Dr. John S. Hodgson	December 1974
John Gear McEntyre	July 1954	Bruce A. MacDonald	July 1977
David H. Sheppard	November 1966	H.G. Rogers	April 1984

Directory

The Honourable Elmer MacKay
Minister of National Revenue

Principal officers, Revenue Canada Taxation (effective September 1988)

Pierre Gravelle
Deputy Minister

R.D. Roy
Assistant Deputy Minister
Policy and Systems Branch

H.A. Diguer
Assistant Deputy Minister
Legislative and Intergovernmental Affairs Branch

M.J.A. Cardinal
Assistant Deputy Minister
Management Services Branch

J.C. Rama
Assistant Deputy Minister
Communications and Corporate Development Branch

R.A. D'Avignon
Assistant Deputy Minister
Appeals Branch

P.W. Kierstead
Assistant Deputy Minister
Regional Operations
Atlantic Region

S.J.J. Mercille
Assistant Deputy Minister
Regional Operations
Quebec Region

R.H. Marshall
Assistant Deputy Minister
Regional Operations
Ontario Region

W.J. Clarke
Assistant Deputy Minister
Regional Operations
Central Region

H.G. Ladd
Assistant Deputy Minister
Regional Operations
Western Region

R.M. Beith
Senior Adviser
Fiscal Policy and
Technical Interpretations

D.S. Brooks
Director General
Assessing and Enquiries Directorate

D.S. Brown
Director General
Collections and Accounting
Directorate

G.W. Venner
Director General
Audit Programs Directorate

J.R. Robertson
Director General
Compliance Research and
Investigations Directorate

H.J. Lagasse
Director General
Systems Directorate

G.A. LeBlond
Director General
Personnel Directorate

E.T. Parker
Director General
Finance Directorate

J.G. Fullarton
Director General
Rulings Directorate

R.J.L. Read
Director General
Specialty Rulings Directorate

C.D. McDonald
Director General
Legislative Affairs Directorate

B.A. Darling
Director General
Registration Directorate

Directors, taxation centres

G.J. Brown
St. John's

Évariste Tanguay
Jonquière

P.É. Moreau
Shawinigan-Sud

T.S. Blanchard
Ottawa

J.A. Langlois
Sudbury

R.W. Corrigall
Winnipeg

B.J. Bergen
Surrey

Directors, district offices

A.A. Shields
St. John's

W.R. Rosche
Charlottetown

N.B. Squires
Halifax

M.M. Fitzgerald
Sydney

R.D. Léger
Saint John

J.J. McNeely (manager)
Bathurst

J.G. Guy
Québec

J.R.J. Coutu (manager)
Trois-Rivières

J.G. Dallaire (manager)
Chicoutimi

Gilbert Tremblay (manager)
Rimouski

M.J.R. Ricard
Sherbrooke

C.M. Blanchard
Saint-Hubert

R.J.E. Doré
Montréal

G.H. Cloutier
Laval

Robert Chaput
Rouyn-Noranda

P.E. Seguin
Ottawa

R.A. Grant (office manager)
Kingston

L.A. Myers
Belleville

R.J. Giles
Toronto

G.J. Baronette
Scarborough

P.Y. Middlestead
North York

G.R. Mohr
Mississauga

Sherman Lee
Hamilton

B.B. Lowe
Kitchener

L.J. Schmidt
St. Catharines

P.E. Broder
London

R.W. Mercer
Windsor

D.M. Luciuk
Sudbury

S.R. Stapleton
Thunder Bay

John Purda
Winnipeg

A.R. Kellett
Regina

S.W. Cochrane
Saskatoon

Arthur Stubel
Calgary

H.S. Lee
Edmonton

K.J. Ritcey
Penticton

S.J. McKenzie
Vancouver

G.R. Frolek
Victoria

Exemptions

1

Our system of taxation

Canada's tax system not only raises the revenues necessary to run the country but also supports the needs of society as a whole. Money collected in taxes from individuals and corporations helps lower-income families, charities, students, retirees and the disabled. Tax money offers incentives to businesses, large and small. It also boosts the economy and provides social services such as the payment of Old Age Security benefits, Unemployment Insurance benefits and family allowance payments.

Self-assessment

In many countries, tax collection and deductions are taken at source by employers or by government tax collectors. At first glance, Canada's system seems no different – employers deduct income tax from the pay of their employees. However, the important difference is that Canadian taxpayers have the right and responsibility to check and verify their income tax status each year.

Our system of tax collection is based on the principle of self-assessment. The self-assessment system, also used in the United States and Australia, is considered the most economical and efficient method of taxation.

Every resident of Canada and any non-resident with Canadian income has the responsibility of ensuring that taxes have been paid according to the law. On a tax return, the individual lists facts about income and expenses so that the taxpayer and the Department can calculate the share of taxes the individual must pay. In this way, taxpayers make sure that they receive fair and equal treatment under the Income Tax Act.

Tax legislation

While Revenue Canada Taxation administers the tax laws passed by Parliament, it is the Minister of Finance who formulates the government's fiscal and tax policy.

When a new budget is introduced by the Minister of Finance, it proposes certain amendments to tax legislation that become law once they have been debated and approved by Parliament and given Royal Assent. The reasons behind such changes in tax law are explained in budget documents issued by the Department of Finance Canada.

The role of Revenue Canada Taxation

Revenue Canada Taxation is responsible for the administration of income tax legislation enacted by Parliament and for applying the self-assessment system. Its mandate can be summarized as follows:

1 To collect the taxes, Canada Pension Plan contributions and Unemployment Insurance premiums imposed under the law by encouraging voluntary compliance and by deterring tax evasion and tax avoidance; and

2 To maintain public confidence in the integrity of the tax system by administering tax and related legislation in a fair and professional manner.

The Department collects individual taxpayers' federal income tax as well as their provincial and territorial taxes in all provinces and territories except Quebec in accordance with tax collection agreements between the federal, provincial and territorial governments. It also collects federal and provincial corporate taxes on behalf of all provinces and territories except Ontario, Quebec and Alberta. Revenue Canada Taxation also administered the Petroleum and Gas Revenue Tax Act prior to its being repealed in October 1986.

Integrity, impartiality and confidentiality

A self-assessment system can work only when taxpayers understand and readily comply with the law. Revenue Canada Taxation recognizes its responsibility to provide taxpayers with information, assistance and service to encourage such compliance.

It also recognizes the importance of maintaining public confidence in the integrity and impartiality of the system. Revenue Canada Taxation employees are expected to apply the Income Tax Act's provisions fairly, uniformly and courteously.

Since Revenue Canada Taxation is responsible for collecting all income tax due, the Department conducts random audits or inspections of returns. These audits make sure that all taxpayers pay their fair share.

The right of taxpayers to expect that any information they supply will be held in confidence is one of the underlying principles of the Canadian tax system, and it is a right that is stringently guarded within the Department.

The Declaration of Taxpayer Rights

The Declaration of Taxpayer Rights was announced in February 1985. The declaration is a consolidation of all taxpayer rights found in the Canadian Charter of Rights and Freedoms, in statutes and in common law. It is not a legal document but does set out the most important rights concerning the fair treatment of Canadians as taxpayers. The declaration is reproduced in Appendix B.

2

Assistance to taxpayers

Revenue Canada Taxation recognizes that taxpayers cannot comply with the law unless they know and understand what is expected of them. The Department strives to make the process as understandable and accessible as possible. To this end, the Department publishes income tax guides, pamphlets, Information Circulars and Interpretation Bulletins on specific topics.

Bilingual services

Across the country the Department offers all its services in both English and French. Canada's 16.9 million individual taxpayers and 774,000 corporations can be served in the official language of their choice. All publications and forms are distributed in English and French. Telephone, counter and correspondence services are also available in both official languages in all parts of Canada.

The Department encourages both anglophones in Quebec and francophones outside Quebec to request services and to complete their income tax returns in their first official language.

Enquiry service

The district office

The most convenient point of contact for taxpayers is one of the 36 district offices. District office staff provide information on the filing and status of returns and refunds, explain assessment notices and answer general tax questions through telephone and personal contact. Please refer to the inside back cover for the addresses and phone numbers.

The seasonal centre

Seasonal tax assistance centres (STACs) are operated during the filing season across the country in various communities. These centres are open for periods varying from one day to up to two and one-half months preceding the April 30 deadline for filing individual tax returns.

The seasonal centres are staffed by bilingual district office personnel who are available to provide information to the public and to answer any enquiries taxpayers may have before they file their returns. The centres also stock most tax forms, guides and pamphlets.

During the 1987 tax-filing season, the Department operated 182 STACs in combination with the 36 district offices, which are open year-round. These seasonal tax assistance centres raised to 218 the number of locations offering face-to-face service during the filing season.

The taxation centre

The Department's seven taxation centres, where returns are processed and stored, are responsible for answering correspondence directed to them and for providing written explanations of assessments and answers about the processing of returns. Replies and explanations are written in the official language of the writer.

Enquiries answered from April 1, 1986 to March 31, 1987 by district offices, seasonal centres and taxation centres

at the counter	1,271,131
by telephone	7,326,803
by letter	112,732

Assistance to the hearing-impaired

Hearing-impaired taxpayers with access to a Telephone Device for the Deaf (TDD) can obtain tax information and assistance by calling a centralized, bilingual enquiry service at 1-800-665-0354. This service is regularly available weekdays from 8:15 a.m. to 5:00 p.m. CT with extended

hours offered during the filing season. For the 1987 tax year the lines were staffed from 8:15 a.m. to 6:00 p.m. Monday through Thursday from February 22 to April 21 and from 8:15 a.m. to 8:00 p.m. CST from April 25 to April 29. Because the dates for the extended hours change each year, taxpayers who wish to use this service should consult their T1 Guide before telephoning.

Extended telephone hours

The bilingual public enquiries telephone lines in every district office were staffed Monday through Thursday until 6 p.m. from February 22 to April 21 and extended to 8 p.m. from April 25 to April 29, excluding statutory holidays.

This annual service makes it more convenient for taxpayers to get help in completing and filing their returns.

Information about charities

The bilingual toll-free telephone service for taxpayers with questions about registered charities and Canadian amateur athletic associations was kept busy again in 1987.

Individuals who wish to know whether an organization is registered as a charity should contact their local district office during normal business hours. District office hours of operation are listed at the back of the T1 Guide.

Information regarding registration guidelines, departmental policies and other administrative and legislative matters is available from the Department's Charities Division by calling 1-800-267-2384. Local callers can reach Charities Division from within the 613 area code by dialing 954-0410. These numbers are accessible weekdays from 8:00 a.m. to 5:00 p.m. ET.

Enquiries answered from April 1, 1986 to March 31, 1987	
by telephone	49,800
by letter	18,000

Problem Resolution Program

The Problem Resolution Program forms a significant part of the work done by the Public Affairs Division in each district office. Problem resolution co-ordinators handle, on a priority basis, cases that cannot be resolved through normal channels.

A key objective of the program is to trace the source of problem trends as they emerge and to make recommendations so that similar instances will not occur. In so doing, the program provides another safeguard for taxpayer rights.

Publications

Revenue Canada Taxation issues a wide variety of general and technical publications designed to assist taxpayers in understanding the tax system. These are published in both official languages and, except for *Taxation Statistics*, are available free of charge from district offices. Appendix A lists all the forms and publications available for use by the public.

Tax guides

The income tax guide that accompanies each tax return provides the most important source of taxpayer information. Other guides are also produced to meet the needs of specific groups of taxpayers. Please refer to the list of titles at the end of this chapter.

Assistance to the visually-impaired

The Department records, in English and French, an audio version of the T1 Individual Guide on cassette to assist visually-impaired taxpayers in completing their returns. The Audio Guide will be available for the 1988 filing season from service organizations for the blind and from district taxation offices.

Pamphlets and leaflets

Specific aspects of taxation are dealt with in non-technical language in the six series of pamphlets and leaflets that the Department produces annually in English and French. Please refer to the list of titles at the end of this chapter.

Technical publications

Bilingual Information Circulars and Interpretation Bulletins are issued in response to the demand for information covering administrative matters and interpretations of the laws the Department administers. These series are of a technical nature and are used primarily by accountants, lawyers and other tax specialists. Annual indexes to the Circulars and Bulletins are available at all district offices.

The Department also publishes an annual comprehensive profile of the tax-filing public based on an in-depth analysis of individual tax returns called *Taxation Statistics*. The 1987 edition (ISBN 0-660-53857-1) provides statistical information for the 1985 taxation year and is available in bilingual format for $14.95 in Canada through Supply and Services Canada or from bookstores authorized to sell government publications. For those ordering from outside Canada, the 1987 edition is $17.95 Canadian. Samples of the statistics available in *Taxation Statistics* are contained in Chapter 12.

Advance income tax rulings

Revenue Canada Taxation also publishes advance income tax rulings as described below. The rulings are published and made available for the guidance of other taxpayers contemplating similar transactions. Certain features of the transaction on which the ruling was given and the identities of the taxpayers are disguised to protect confidentiality.

On request, the Department will provide taxpayers with a binding ruling advising them how it will interpret specific provisions of the tax law involved in transactions they are contemplating. A fee of $65 per hour is currently charged for this service. Certain matters on which the Department is unable to rule are discussed in Information Circular IC 70-6R2, *Advance Income Tax Rulings*. Requests should be sent to Rulings Directorate, Revenue Canada Taxation, 875 Heron Road, Ottawa, Ontario, K1A 0L8.

Public affairs officers

Public affairs officers in the district offices work directly with taxpayers, community leaders, organizations and the local media. They are involved in all the Department's public information programs described in the remainder of this chapter.

Media information

A wide range of tax information is supplied annually to the print and broadcast media for use in their public service programming.

Half-hour closed-captioned television programs designed to help taxpayers complete a return are offered during the filing season to stations across the country in both English and French.

Resource packages giving information concerning topics of common taxpayer interest and changes in tax legislation are prepared for radio stations, for daily and community newspapers and for foreign-language media serving areas with large ethnic populations.

The Department produces for Canada's ethnic population a foreign-language media kit, *Understanding Your Income Tax*, in six languages: Chinese, Greek, Italian, Polish, Portuguese and Spanish. The kit provides basic tax information that is useful to all types of media. It is also available in English and French.

Public service announcements on similar topics are distributed to television stations during the filing season. This material includes special information packages made available to media serving farming or fishing communities or the information needs of senior citizens.

Volunteer Program

The Volunteer Program helps taxpayers who cannot complete their own returns because of age, infirmity, language or other difficulty.

Through its district offices across Canada, Revenue Canada Taxation offers special training sessions to teach representatives of community organizations and other interested individuals how to complete basic tax returns. Volunteers also receive a kit of handy reference material.

These volunteers then offer assistance, free of charge, through their community organizations or as a direct public service to other taxpayers.

Individuals who wish to become volunteers are invited to contact the public affairs officer in their district taxation office. The Department will then arrange a convenient time and place for tax training.

Native Peoples Outreach Program

The Native Peoples Outreach Program is similar to the Volunteer Program but is designed to respond to the special needs of Indian, Métis and Inuit peoples. It provides expertise and material for the training of band representatives from reserves in simple tax situations. Once trained the representatives help other members of the band complete their tax return.

Teaching Taxes

Revenue Canada Taxation originally developed the Teaching Taxes program to introduce students to the history and mechanics of Canada's taxation system. The Department supplies material free of charge to more than 6,000 teachers and nearly half a million students who participate annually in the program which is now used in economics, accounting, business, mathematics, consumer education, social studies and even language courses in high schools and colleges across the country.

Films, videocassettes and filmstrips to supplement the program's printed materials are also available.

Teaching Taxes materials can be ordered by any teacher from the Public Affairs Division of district offices.

Rural Tax Scene kit

The Department prepares a kit of tax information specifically for farmers. Copies of these kits are sent to the provincial governments and to district offices who then distribute them to agricultural organizations and other groups that serve the farming community. Representatives of these organizations find the material useful when they deal with individual farmers and when they present talks or seminars on farm finances.

Films

The Department has produced five films, which are available in both official languages. The following may be borrowed from local offices of the National Film Board:

- "Tax: The Outcome of Income" describes the historical evolution of Canadian income tax.
- "Tax Is Not a Four-Letter Word" is an animated film about a somewhat unusual tax collector.
- "Meet the Martins" shows the advantages of completing tax returns correctly.
- "A Choice of Two" and "The Sloane Affair" are feature-length dramatizations of two cases of corporate tax evasion.

Improving taxpayer service using technology

The Department is committed to using computer technology to increase efficiency and improve taxpayer service. In 1987 several technological innovations were implemented nationally and others were launched on a pilot-project basis.

Online Reassessment Program

The Online Reassessment Program (Online RAP) was put into effect across the country in 1987. Online RAP is a computer system that allows assessors, using a computer terminal, to process taxpayer reassessment requests. The result is that taxpayers who request simple, mathematical adjustments to their assessments will have a much shorter wait for their reassessment notice since the adjustment is now made directly on the mainframe computer. This direct access to the mainframe computer eliminates the time-consuming paperwork that had previously added extra steps to the reassessment procedure.

Appeals Information Reporting System

The implementation of the Appeals Information and Reporting System (AIRS) has provided a fully automated national information network for direct access and control of notices of objection. The system will be extended in 1988 to account for the inventory of appeals before the courts.

Online Taxpayer Contact System

The research and specifications for the Online Taxpayer Contact System were completed in 1987. This system will allow personalized contact with taxpayers regarding any errors found at the initial processing stage. Clear and precise messages will inform the taxpayer of the problem and ask that the correct information be submitted. The Online Taxpayer Contact System is currently being tested and will be implemented nationally by 1989.

Automated Collection System

The Automated Collection System (ACS) was another new system that was tested in 1987. ACS will improve the work flows for collections staff by identifying accounts that are at risk, allowing follow-up action and providing instant access to the history of the account.

Public Enquiries Information Bank: An update

The Public Enquiries Information Bank, or PEIB as it is known, was run as a pilot project in the Ottawa District Office in 1986 and 1987. Results show that this new technology can improve the Department's ability to provide timely and correct information to taxpayers.

During the 1987 filing season and throughout the year, the Public Enquiries staff at the Ottawa District Office used their computer terminals for immediate access to taxpayer information as well as access to resource material such as Interpretation Bulletins, Information Circulars, the law and regulations and other departmental information. The data bank was updated as necessary overnight to ensure it was current at all times.

Once implemented in all district offices, this data bank will provide increased efficiency, accuracy and better service in handling more than nine million taxpayer enquiries a year across Canada.

It is contemplated that PEIB will be implemented nationally over four years beginning with the Ontario Region in 1988.

TeleRefund: An update

This pilot project was set up in the Montréal, Saint-Hubert and Laval districts for the 1987 filing season to provide information for 1986 tax returns.

TeleRefund is an automated telephone refund enquiry service that gives taxpayers information about the mailing date of their federal income tax refund.

During the pilot period of 1987, some 200,000 calls were successfully replied to by TeleRefund. The project was a success and plans are being made to have TeleRefund available on a national scale within the next two years.

When this automated system is implemented nationally, push button telephone users will enjoy longer hours of service, and a large portion of the routine district office refund call load will be made to TeleRefund so that more enquiries staff will be free to serve taxpayers calling on other matters.

List of tax guides

All tax guides are also available in French.

- *Instalment Guide for Individuals*
- *Guide for Income from a Business or Profession*
- *Farmer's Income Tax Guide*
- *Fisherman's Income Tax Guide*
- *Instalment Guide for Farmers and Fishermen*
- *Immigrant's and Emigrant's Income Tax Guide*
- *Guide – T1 Income Tax Returns for Deceased Persons*
- *T2 Corporation Income Tax Guide*
- *Guide to the T3 Trust Information Return and Income Tax Return*
- *T1 Guide on Rental Income*
- *T1 Guide on Capital Gains*
- *Pension and RRSP Guide*
- *Guide for Northern Residents Deductions*
- *Guide to Charity Information Return*

List of pamphlets and leaflets

All pamphlets and leaflets are also available in French.

Understanding series

- *Revenue Canada Taxation*
- *Tax by Instalments*
- *Tax Publications*
- *To Obtain the Income Tax Act*
- *Your First Return*

Family series

- *Child Care Expenses*
- *Child Tax Credit*
- *Federal Sales Tax Credit*
- *Moving Expenses*
- *Retirement Years*
- *Separation and Divorce*
- *The Student*

Business series

- *Child Care as a Business*
- *Commission Earnings*
- *Rental Income**
- *Small Business**
- *Your Appeal Rights: Unemployment Insurance and Canada Pension Plan Coverage*

Financial series
- *Canada Savings Bonds*
- *Capital Gains**
- *Forward Averaging**
- *Gifts in Kind*
- *Registered Home Ownership Savings Plans (1985)*
- *Registered Retirement Income Funds**
- *Registered Retirement Savings Plans**

Non-Resident series
- *Canada and Its Tax Treaties*
- *Living Outside Canada*

Charities series
- *Registered Charities: Questions and Answers*
- *Registering Your Charity*
- *Scholarship Funds*
- *Special or Limited Purpose Funds*

*Available only while 1986 quantities last

3

Inside Taxation: 1987

In 1987 the Department, as the country's prime revenue collector, faced many new challenges.

Contributing to tax reform

Officials of Revenue Canada Taxation and the Department of Finance Canada collaborated on the development of tax reform measures. The implications of various proposals were discussed from a tax administration perspective. Taxation officials also provided technical assistance in drafting legislation.

1987 T1 Guide and return

The goal each year in preparing the tax guides and returns is to make filing a return as efficient and manageable as possible for the taxpayer. For 1987 a number of changes were made to achieve this goal.

The General and Special Guides

Immediately noticeable are the changes to the front and back covers of the T1 General and Special Guides. The front covers were redesigned; the back covers have been devoted entirely to "Privacy and Confidentiality" to ensure that taxpayers are aware of the high standards of confidentiality within Revenue Canada Taxation and to list the information taxpayers must provide before confidential details about their return may be released to them or their representative.

A special effort was made to simplify the language used in the General and Special Guides. Examples and charts were added. "You were asking?" questions and answers are now located in the relevant areas throughout the General Guide. A new feature called "Tax Tips" highlights helpful information.

A comprehensive Index, located towards the back of the General Guide, replaces the Table of Contents. The district office telephone numbers and addresses have been moved to the inside of the back cover, and the 1988 district office extended hours of operation have been included.

Supplementary guides

Two new supplementary guides were added for the 1987 tax year. The *Pension and RRSP Guide* describes the various types of plans and contribution requirements. Numerous examples illustrate real life situations. The guide is available in English or French from district offices.

The *Guide for Northern Residents Deductions* contains copies of the form that must be filed to claim the deductions, and it explains who qualifies for the deductions and how to claim them. The bilingual guide will be distributed door-to-door in the prescribed areas early in 1988 and will also be available from district offices.

The 1987 return

Changes have been made to the returns as well. While most will not be obvious to taxpayers, the more evident changes include: the addition of a new line 255 on both the General and Special returns for those claiming the northern residents deductions; Schedules 9 and 11 have been switched so that Schedule 9 becomes the "Federal Sales Tax Credit" schedule and Schedule 11 is now "Medical Expenses." This change was made so that the "Federal Sales Tax Credit" and "Child Tax Credit" schedules could be put on the same page.

Taxation's new Central Region

In 1987 the heavily populated Ontario Region was divided into two regions with the establishment of the new Central Region.

The Central Region office is located in Ottawa and is responsible for the operations of the Ottawa Taxation Centre and the district offices located in Ottawa, Toronto, Scarborough and Mississauga. The Sudbury Taxation Centre and the other Ontario district offices continue to report to the Ontario Region, which is located in London.

Security

Revisions to the Department's security policy were put into effect in 1987. The new measures are designed to strengthen security in the Department, provide for the testing of systems for the transportation of sensitive data, and the ongoing assessment of the physical security of buildings and premises.

Consultation

In 1987 the Department accelerated its efforts to consult with "client groups." Liaison with the tax community included semi-annual meetings with the Minister's Advisory Council on Tax Administration (MACTA), and annual meetings with the Tax Executives Institute. Frequent meetings were also held with various other groups representing the interests of small business, manufacturers, insurance companies, bankers and the voluntary sector.

Also in 1987, Revenue Canada Taxation hosted the 21st annual General Assembly of the Inter-American Centre of Tax Administrators (CIAT) in Ottawa. More than 150 delegates from 50 countries attended the week-long assembly. Many Taxation employees, working in five languages, served as volunteers for the assembly.

How taxes are collected

4

Source deductions

When Canadians file their tax returns each spring, most have already paid all or part of their taxes through deductions made by their employers from their incomes.

Employers remit these funds to Revenue Canada Taxation each month, either through their banks or directly to the appropriate taxation centre. All deductions from each employer are recorded on computer files.

Co-operation of employers is therefore an essential element of the self-assessment system. To facilitate their task, Revenue Canada Taxation provides employers with tax deduction tables to guide them in determining the amount of federal and provincial income tax to be withheld from their employees' salaries. Employers also receive an *Employer's and Trustee's Guide for Filing of T4-T4A and T4F Returns* to help them report to Taxation the deductions they have made from their employees' salaries and to prepare T4 slips for each employee.

Number of taxpayers subject to source deductions in 1986	14,991,447
Number of active employer accounts with Revenue Canada Taxation at December 31, 1986	1,159,699
Total source deductions for the fiscal year ended March 31, 1987	$65,571,900,000

Some employers fail to remit to the Department the amounts they have deducted from their employees' pay cheques, thus becoming subject to prosecution and fines.

Number of employers prosecuted from April 1, 1986 to March 31, 1987 for failure to remit source deductions	519
Total fines imposed	$183,125

Instalment payments

Some types of income are not subject to deduction of tax at source including certain pension payments, alimony and maintenance payments, tips and gratuities, bond interest, dividends, rental and investment income and income from self-employment.

All individuals, except those whose chief source of income is farming or fishing, are required to make quarterly instalment payments of income tax unless tax is deducted at source from at least three-quarters of their net income or their net federal tax payable for the current or preceding year does not exceed $1,000.

Individuals

Taxpayers may determine their instalment payments in two ways:

1. They may estimate what their tax payable for the year will be and calculate instalments on this amount; or
2. They may base their current instalments on the amount of tax payable for the preceding year.

For help with this calculation, taxpayers are invited to use the *Instalment Guide for Individuals* available in district offices.

Taxpayers who pay by quarterly instalments must remit one-quarter of the total amount required on or before the last day of March, June, September and December.

Farmers and fishermen

Farmers and fishermen whose tax for the current or preceding year is more than $1,000 also pay by instalments but on a different schedule. One instalment is due on December 31, with the balance payable on or before April 30 of the following year. The instalment payment may be based on either the tax payable for the preceding year or the estimated tax payable for the current year and should be equal to two-thirds of the tax so calculated. The *Instalment Guide for Farmers and Fishermen* is available from district offices.

Corporations

Corporations remit income tax in monthly instalments, based on one of three options. The balance of tax due must be paid within two, or in some cases, three months of the end of the corporation's fiscal year. An *Instalment Guide for Corporations* is available from district offices.

Interest on late payments

Taxpayers who are required to pay tax by instalments and who have an unpaid balance on the due date must pay interest compounded on a daily basis. Interest is calculated daily on unpaid income tax, penalties, late and deficient tax instalments and on overpayments made to taxpayers. There is no provision in the Income Tax Act to permit the cancellation of properly assessed fines, penalties and interest.

When assessing a return, on the other hand, the Department pays interest on refunds. The rate of interest for taxpayers and for the Department is adjusted every three months based on the average interest rate on 91-day treasury bills issued during the first month of the preceding quarter. A departmental news release is issued every quarter to announce the revised rate.

Collection of tax arrears

The Department takes a firm but fair approach to taxpayers who do not pay their taxes by the due date. If these taxpayers do not make satisfactory payment arrangements after they receive their notice of assessment, they receive a letter asking them to pay their outstanding balance. If they still do not pay or respond to the Department's request, they receive a second letter asking for full payment and advising them to contact the Department to avoid legal action. If their payment is still outstanding, a Taxation employee contacts them personally, whenever possible, to give them one final opportunity to pay or make satisfactory payment arrangements.

When taxpayers can show that they are unable to pay the full amount they owe immediately, the Department may accept a short-term arrangement based on the taxpayers' current and future ability to pay or borrow.

In cases where these efforts still do not result in the settlement of the debt, Revenue Canada may garnishee taxpayers' wages or confiscate and sell their assets.

Non-residents

Individuals who are not resident in Canada must pay non-resident tax on certain income from Canadian sources including interest, dividends, management fees, income from estates and trusts, rents, royalties, alimony, pensions and annuities. This non-resident tax is provided for in Part XIII of the Income Tax Act and is required to be withheld at source. The statutory rate of non-resident tax is 25 per cent unless a tax treaty prescribes a different rate.

Non-residents are not required to file an income tax return to report the amount withheld. However, those who receive certain income from Canadian sources including alimony, pension and rentals from real property, may choose to file a return. Non-residents who do so are subject to the same rates of tax and may be entitled to all or some of the same deductions as Canadian residents, and thus they may be entitled to a refund of all or part of the tax.

In addition to the withholding tax described above, non-residents who have been employed in Canada, carried on a business in Canada or disposed of taxable Canadian property in Canada are taxable in Canada on their income derived from such activities. This general rule, however, may be modified by bilateral tax treaties negotiated by Canada.

Persons who pay taxes in Canada in these circumstances must file an income tax return in the normal manner.

Canadians outside Canada

Taxpayers who live abroad but who are considered to be residents of Canada for tax purposes must file a return and they must report their income from all sources. The federal tax imposed on Canadians living abroad includes an additional tax of 47 per cent of "Basic Federal Tax." This is equivalent to a provincial tax rate (see Chapter 7, "Rate structure for 1987") except that the tax is paid to the federal government.

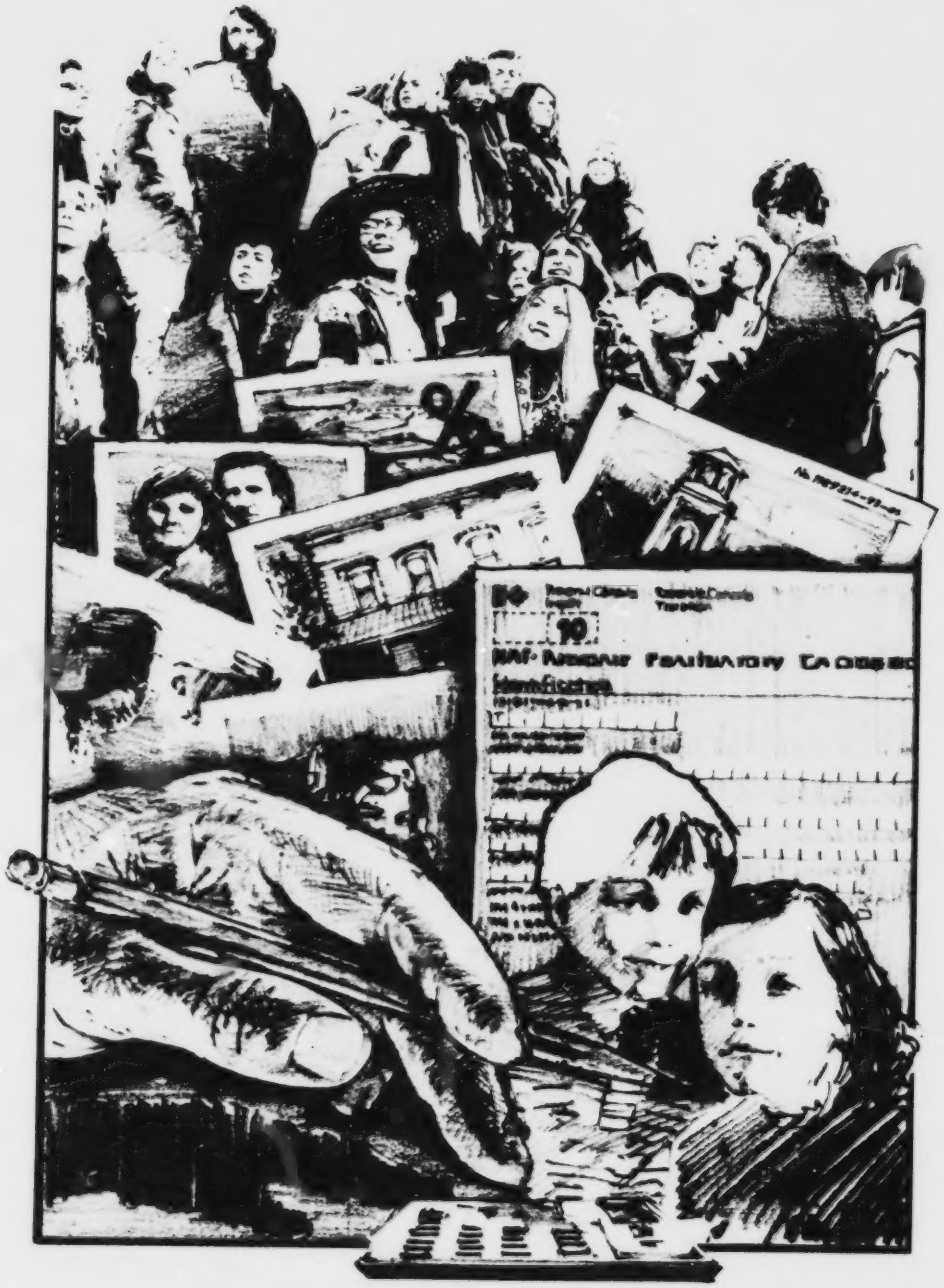
Tax treaties

To prevent taxation of the same income by two different countries, Canada has tax treaties with the following countries:

- Australia
- Austria
- Bangladesh
- Barbados
- Belgium
- Brazil
- China
- Cyprus
- Denmark
- Dominican Republic
- Egypt
- Finland
- France
- Germany, Federal Republic of
- Guyana
- India
- Indonesia
- Ireland
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Kenya
- Korea, The Republic of
- Malaysia
- Morocco
- The Netherlands
- New Zealand
- Norway
- Pakistan
- Philippines
- Romania
- Singapore
- Spain
- Sri Lanka
- Sweden
- Switzerland
- Thailand
- Trinidad and Tobago
- Tunisia
- United Kingdom
- United States of America
- Union of Soviet Socialist Republics

Tax treaties have also been approved by the Canadian Parliament with Cameroon, Liberia, Poland and Zambia. Since instruments of ratification have not yet been exchanged with the governments of these countries, these tax treaties are not yet in force.

The effective rate of non-resident tax under most treaties varies between 10 and 25 per cent. When there is a conflict between the provisions of the Income Tax Act and those of an agreement with another country, the provisions of the agreement prevail.



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Tax returns and how they are processed

By means of the tax return, taxpayers have the opportunity each year to check and verify their income tax status. The return, therefore, must be designed to accommodate not only the reporting needs of millions of taxpayers but also the processing system used by Revenue Canada Taxation.

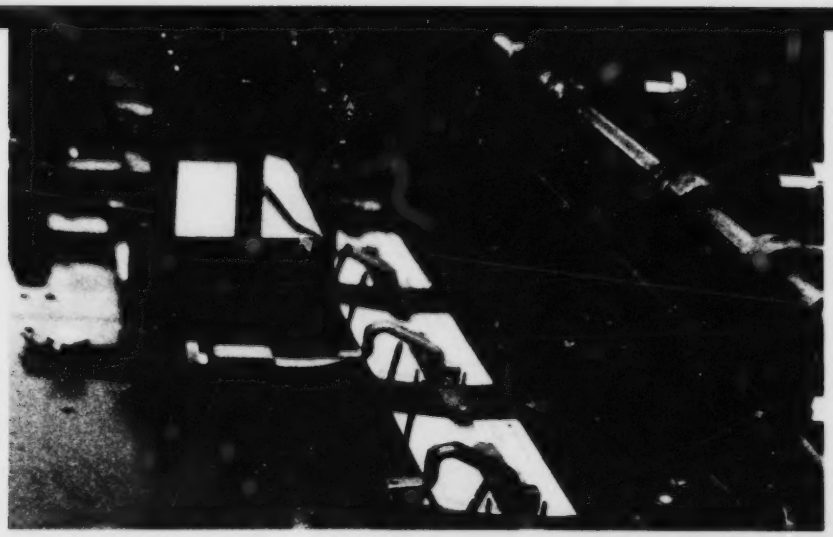
The form, which lists the various types of income taxpayers must report as well as the exemptions and deductions they may be entitled to claim, has been developed with a view to providing taxpayers with the quickest and most accurate service.

Individuals

Individuals who have previously filed tax returns automatically receive a personalized form T1, "Federal and Provincial Individual Income Tax Return." Filers will receive either the T1 General or T1 Special, based on the information they reported in their previous year's return.

Approximately two-thirds of all Canadian taxpayers use the T1 General return, while the remainder use the T1 Special return. The T1 Special is a shorter return than the T1 General and can be used by taxfilers with straightforward tax situations.

Copies of the T1 General are available in district offices and post offices across Canada for use by individuals filing their first return or by those who did not receive a personalized return. There is also a non-resident version of the T1 General for Canadian taxpayers who were living outside Canada on December 31.



Taxpayers filing T1 General returns completed for them the previous year by a tax return preparer receive by mail two copies of a T1 identification label. Those taxpayers who continue to use the services of a tax return preparer give the labels to the return preparer to place at the top of the working and mailing copies of the return. Those who choose instead to complete their own return place the labels on the copies of the return they prepared themselves. Return packages for those who do not receive a personalized form are available at post offices and district taxation offices.

The T1 Special is a simpler return with fewer income and deduction items. It is designed for taxfilers whose tax situation is straightforward. The T1 Special is only available in the personalized format. The T1 Special is mailed to a taxpayer only if the information on the taxpayer's previous return indicates that the longer General is not necessary. The T1 Special is not available at district offices or post offices.

Thirty-eight separate versions of each return are produced for use in every province and territory, as well as for Canadian taxpayers residing outside Canada. All are revised annually. All returns are available in both official languages and must be filed by the April 30 deadline.

Estimated number of returns processed in 1987	
for individuals	16,900,000
for corporations	774,000

Corporations

Corporations must file a federal T2 "Corporation Income Tax Return" whether or not they have taxable income for the year. A separate provincial return must also be filed by corporations located in Quebec, Ontario and Alberta since these three provinces collect their own corporate income tax.

The T2 is designed for use in any tax year, and there is only one version which is used by all corporations in all Canadian provinces and territories. Corporations must normally file their returns within six months from the end of the corporation's fiscal period. T2 returns can be mailed to the taxation centre serving the area where the corporation's head office is located or delivered by hand to the district office where the corporation's head office is located.

Trusts

The T3 "Trust Information Return and Income Tax Return" must be completed by persons acting in a fiduciary capacity. These would include executors, administrators, assignees or certain receivers who have control of or receive income, gains or profits on behalf of some other person. A T3 must be filed if

- either the total income or gross income exceeds $500, or
- the income designated or allocated to any single beneficiary exceeds $100, or
- any portion of the income is taxable in the hands of the fiduciary, or
- any portion of the income is distributable to a non-resident beneficiary.

The T3 return should be mailed to the taxation centre serving the area where the trust is located or delivered to the district office within 90 days from the end of the taxation year of the trust.

T1 Generals filed for 1985 taxation year	11,439,585
T1 Specials filed for 1985 taxation year	4,424,901
1985 returns claiming refunds	11,209,472
1985 returns declaring amounts owing	2,067,621
1985 returns of immigrants	32,400
1985 returns of emigrants	17,573
1985 returns of first-time filers	2,541,103
1985 returns filed in the French language	3,546,915

Processing of T1 returns

Tax returns from Canada's 16.9 million individual taxpayers are received in one of the taxation centres in St. John's, Jonquière, Shawinigan-Sud, Ottawa, Sudbury, Winnipeg or Surrey. Across Canada, from 250,000 to 600,000 returns arrive daily during the height of the filing season, which extends from February to April. The processing of returns can be summarized in five main steps.

1 Tax return envelopes are opened automatically.

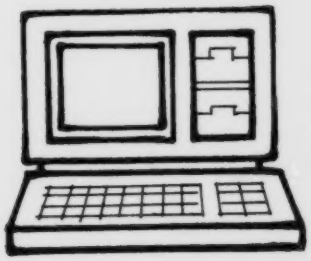
Returns with payments attached go to the Cash Section which records the amounts.

Cheques are endorsed mechanically, microfilmed and credited to the taxpayer's account.

2 Returns are sent for assessing.

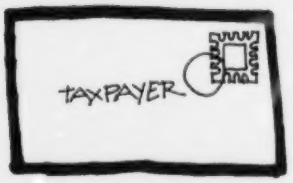
Assessors examine the returns to ensure that all required supporting documents are enclosed and that the amounts on the information slips agree with those on the return.

3 Operators use computer terminals with video screens to enter the information on each return.



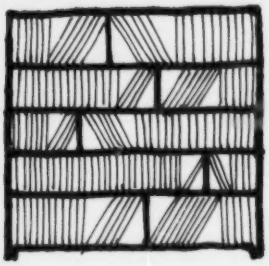
When it seems that the operator, assessor or taxpayer has made an error, the computer displays the items in question on the screen or rejects the data completely. This ensures that these items are re-examined and corrected.

In the case of a taxpayer error, an explanation of the error is printed on the notice of assessment mailed to the taxpayer. If additional information, receipts or slips are needed to ensure the accuracy of an assessment, the Department attempts to contact the taxpayer by letter. This causes a slight delay in processing the return.



4 After processing is completed, notices of assessment and, where applicable, refund cheques are mailed out to each taxpayer.

If a taxpayer is to receive a refund, the cheque is issued and mailed by Supply and Services Canada.



5 Finally, taxpayer returns are stored in the Taxroll Division of the taxation centre. If you live in Hamilton, for example, your return is processed and stored at the Sudbury Taxation Centre.

Written requests for information should be addressed to the taxation centres, while taxpayers who wish to discuss their return by telephone or in person should contact their district office.

6

Canada Pension Plan and Unemployment Insurance

Canada Pension Plan

The Canada Pension Plan (CPP) provides retirement pensions, disability pensions, benefits for dependent children of disabled contributors, death benefits and survivor benefits on the death of a contributor. It operates in all provinces except Quebec, which has a similar plan, the Quebec Pension Plan.

Revenue Canada Taxation determines who is covered by the Canada Pension Plan and collects contributions payable from employers, employees and self-employed persons. Health and Welfare Canada administers the benefit provisions and has overall responsibility for the plan.

Participation in CPP is compulsory for almost everyone who is 18 or older but under 70 years of age who had 1987 annual earnings of more than $2,500 from pensionable employment or who was a self-employed resident of Canada with net income of more than $2,500 in the year.

Employees

Employers are required to deduct CPP contributions from their employees' gross salaries. They must also match these contributions dollar for dollar and remit the total amount to the Department each month along with income tax deducted.

CPP contributions are reported on employees' T4 slips and can be claimed as a deduction from income for tax purposes. Any overpayment will be refunded.

Self-employed individuals

Self-employed persons pay 3.8 per cent of their net income between the minimum of $2,500 and the maximum pensionable earnings ($25,900). This is equivalent to the combined employer and employee CPP contributions. CPP contributions are paid at the same time as quarterly income tax instalments.

Total CPP contributions paid for the fiscal year ended March 31, 1987	$4,975,733,000
Pensionable earnings	
minimum	$2,500
maximum	$25,900
Maximum contributions deductible for 1987	
for employees	$444.60
for self-employed persons	$889.20

Unemployment Insurance

Revenue Canada Taxation also collects Unemployment Insurance (UI) premiums and determines who may participate in the program and the types of employment that the UI program covers. Employment and Immigration Canada (CEIC) is responsible for the payment of benefits and related matters.

The rate of premiums for insured persons is determined each year by Employment and Immigration Canada by virtue of the Unemployment Insurance Act. In 1987, employees paid 2.35 per cent of insurable earnings ($2.35 for each $100). Employers deduct UI premiums from their employees' salaries as they do CPP contributions. Employers also pay a premium rate fixed at 1.4 times the insured person's premium. This rate may be reduced if an approved sick leave plan is maintained.

UI premiums are reported on each employee's T4 slip and, as with CPP contributions, they are deductible from income for tax purposes.

Generally, payment of employer and employee premiums is compulsory for an employee under a contract of service. With some minor exceptions, as outlined in the publications listed on the next page, self-employed persons are not covered by the plan.

Total UI premiums paid from April 1, 1986 to March 31, 1987	$9,813,637,000
Maximum weekly insurable earnings subject to UI in 1987	$530
Maximum UI premiums deductible in 1987 (based on 52 weekly pay periods × $12.46)	$647.92

Assistance to employers and self-employed individuals

Each year, Revenue Canada Taxation provides employers with tables showing the current CPP contributions and UI premiums deductible from their employees' salaries.

A number of publications also provide information on CPP and UI deductions. The following can be obtained in either official language from any district office:

- *The Canada Pension Plan – Information for the Self-Employed*
- *Unemployment Insurance Coverage – Information for Barbers and Hairdressers*
- *Unemployment Insurance Coverage – Information for Taxi and Passenger Vehicle Operators*
- *Fishermen and Unemployment Insurance*
- *Unemployment Insurance Coverage for Self-Employed Fishermen*
- *Table of Weekly Unemployment Insurance Premiums – Fishermen*
- *Machine Computation of Income Tax Deductions, Canada Pension Plan Contributions and Unemployment Insurance Premiums*

Rate structure for 1987

7

Indexing

In 1987, as in 1986, most adjustments to deductions and exemptions were based on the portion of the Consumer Price Index that was in excess of three per cent.

Exemptions and deductions for 1987

Basic personal exemption	$4,220
Exemption for persons 65 or older	$2,640
Married or equivalent exemption	$3,700
Exemption for dependent children	
under 18	$560
18 or older	$1,200
18 or older and infirm	$1,450
Disability deduction	$2,890
Child tax credit (for families with a net income of $23,760 or less) for each eligible child	$489
Federal sales tax credit (less a base amount of $15,000)	
for individuals 18 and older	$50
additional claim for married persons	$50
additional credit for each qualified relation	$25

Provincial income taxes

The federal government collects provincial income tax for most provinces and accounts to the provincial governments for tax collected on their behalf. This means that taxpayers in those provinces do not have to file separate income tax returns with different governments. However, Quebec collects its own personal and corporate income taxes, while Ontario and Alberta collect their own corporate income tax.

Individuals

To calculate individual taxes, the appropriate provincial rate is applied to the basic federal tax. Saskatchewan, Alberta, Manitoba and Ontario also have provisions for tax reductions based on formulas that differ from province to province. The provincial tax payable in the Alberta and Ontario tax tables includes the reduction. In Saskatchewan and Manitoba, the reduction is calculated separately.

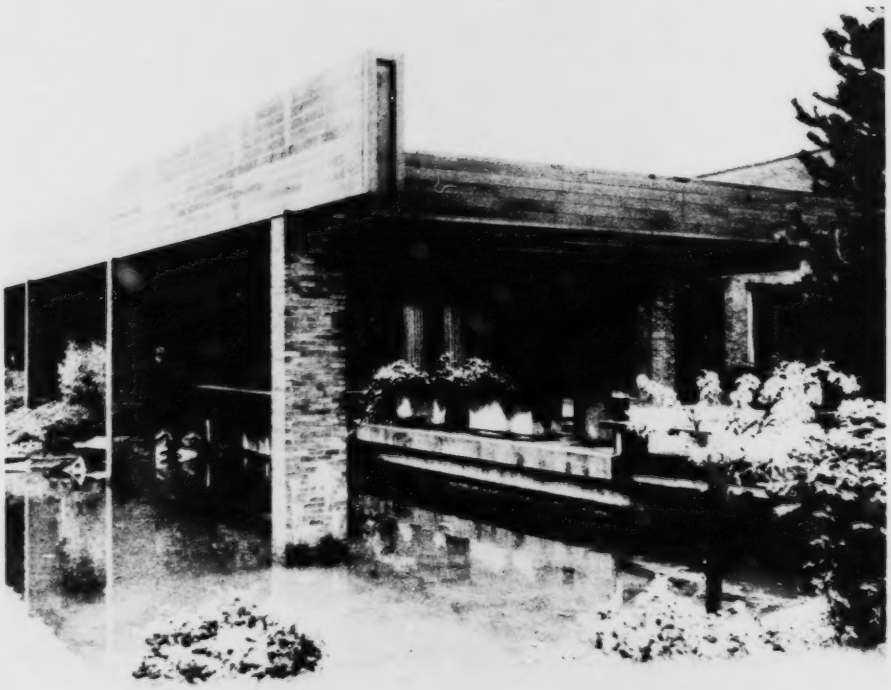
There are also provincial tax credits available to certain residents of all the provinces and territories except Quebec and Newfoundland.

1987 Individual provincial income tax rates

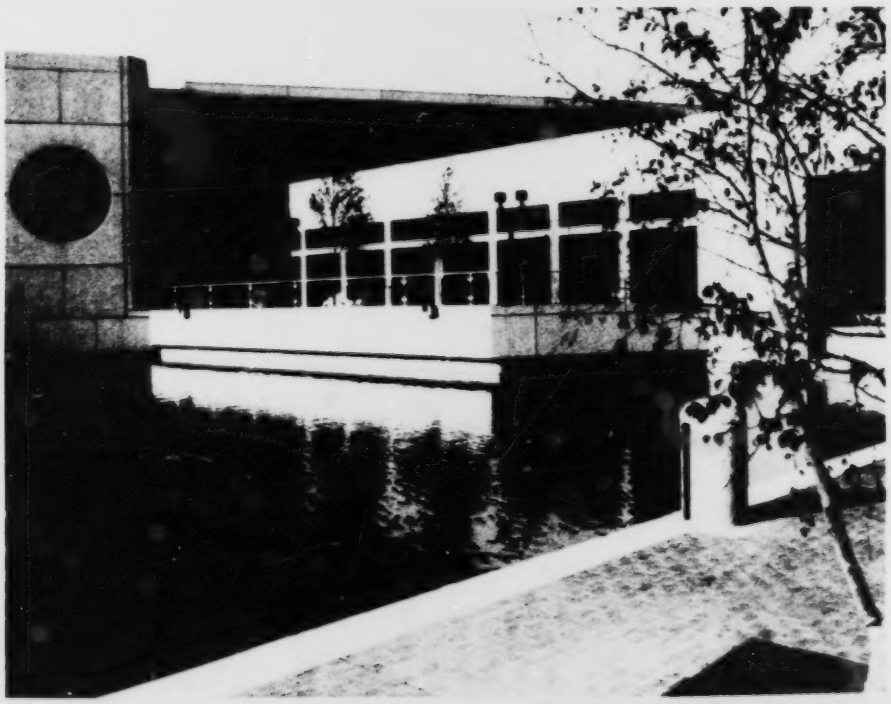
	(% of basic federal tax)	
Newfoundland	60	
Prince Edward Island	55	
Nova Scotia	56.5	
New Brunswick	58	
Ontario	50	plus a provincial surtax of 3 per cent on basic Ontario income tax in excess of $5,000
Manitoba	54 (plus net income tax of 1% of net income)	plus a provincial surtax of 20 per cent on basic Manitoba income tax in excess of $2,590
Saskatchewan	50 (plus flat tax of 1.5% of net income)	plus a provincial surtax of 12 per cent on basic Saskatchewan tax payable in excess of $4,000
Alberta	46.5 (plus flat rate tax of 1% of taxable income)	plus a provincial surtax of 8 per cent on provincial tax payable in excess of $3,500
British Columbia	51.5	
Northwest Territories	43	
Yukon Territory	45	
Canadians living abroad	47	in place of a provincial tax

Corporations

Provincial corporation income taxes are calculated by applying the appropriate provincial rate to the federal taxable income. The resulting provincial tax may then be reduced by provincial tax rebates or credits for corporations located in Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, British Columbia and the Yukon.

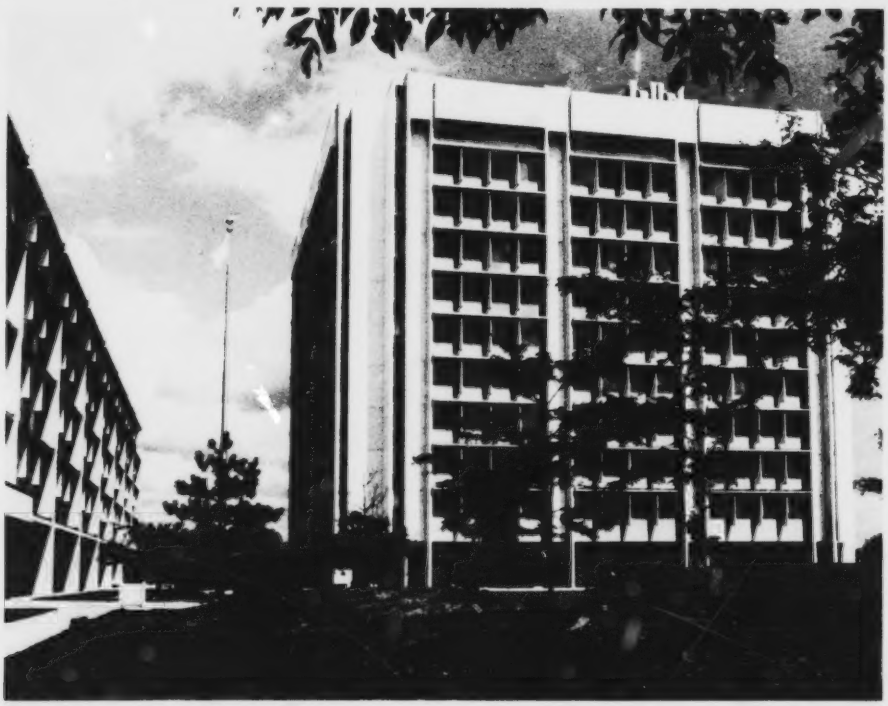


The Surrey Taxation Centre

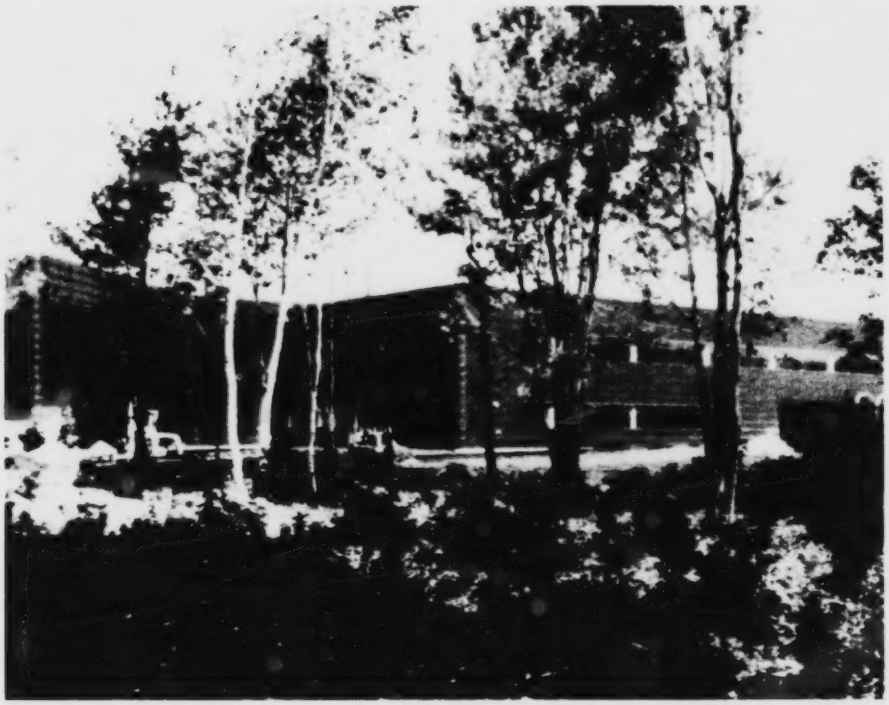


The Winnipeg Taxation Centre

The Sudbury Taxation Centre



The Ottawa Taxation Centre



The Shawinigan-Sud Taxation Centre

The Jonquière Taxation Centre

1987 provincial Corporate income tax rates

	Small Businesses (% of federal taxable income)	**Other Businesses** (% of federal taxable income)
Newfoundland	10	16
Prince Edward Island	10	15
Nova Scotia	10	15
New Brunswick	9	15
Manitoba	10	17
Saskatchewan	10	17
British Columbia	8 (January 1 – June 30) 11 (July 1 – December 31)	15
Northwest Territories	10	10
Yukon Territory	5	10

The St. John's Taxation Centre

8

Auditing

The great majority of Canadians comply voluntarily with the requirements of the Income Tax Act. To ensure that all are paying their fair share and to protect the integrity of the self-assessment system, audits are necessary.

Revenue Canada Taxation's audit program is directed mainly at taxpayers who have sources of income other than a regular salary, such as self-employed individuals including professionals, business people, farmers, and people who receive income from fishing, investments, rentals and commissions. Trusts and corporate taxpayers are also covered by the Department's audit program, with the largest corporations being subject to more frequent audits.

Ensuring a fair audit

In assessing and collecting taxes, the Department's principal objective is to ensure the fair and impartial treatment of every taxpayer. Audits are reviewed in the district offices, while head office co-ordinates and tests these reviews to make certain that tax laws are applied consistently and uniformly.

Throughout the year, a constant evaluation of the information submitted on the returns of individuals, employers, corporations and trusts is undertaken. By applying various statistical formulas or file selection criteria to the facts on hand, taxation centre computers generate lists of taxpayer returns that present a risk of non-compliance.

If the Department notices a significant lack of compliance with tax laws among any group of taxpayers, all returns within that group may come under closer scrutiny. This approach makes optimum use of departmental resources and supports voluntary compliance.

How tax returns are audited

Since most taxpayers receive salaries or wages from which tax is deducted at source, it is relatively easy to verify the majority of returns by referring to information provided by employers. This can be done as a part of routine processing. Other types of returns are considerably more complex and may require the audit of supporting records.

The type of audit conducted by the Department varies with the complexity of the taxpayer's return. One type of audit is to clear up details of income, expenses and transactions reported by taxpayers on their returns. Questions are usually resolved by auditors through a letter, a telephone call or a personal interview with the taxpayer. Another type may involve a limited or detailed examination of a taxpayer's records. This type of audit can take anywhere from a few days to several weeks to complete. Revenue Canada staff may audit the records of small businesses, professionals, farmers, and examine the complex records kept by larger companies. Large companies are audited more frequently because of the complexity of tax issues involved.

Some audits are conducted on an industry-wide basis and involve the co-ordinated audits of a number of corporations within one industry. This ensures a consistent approach and is most effective for industries with specialized operating, accounting and tax law application.

Taxpayer records and files

Taxpayers must keep books and records, including supporting documents, in an orderly manner at their place of business or their residence in Canada. In general, these business records and supporting documents must be kept for at least six years from the end of the last taxation year to which they relate.

Taxpayers who wish to destroy books or records must apply in writing to the director of the district office in their area. Revenue Canada Taxation may grant permission to destroy records only for income tax purposes. Permission may also be required from other authorities such as other federal departments and provincial, territorial or municipal governments.

Reassessments and penalties

If the Department believes the taxpayer understated the amount of tax knowingly or as a result of gross negligence, the taxpayer is informed that a penalty is being considered and is invited to present reasons why it should not be applied. When the taxpayer's response is received, the full circumstances are reviewed at a more senior level. The Department may then determine that a penalty, usually equal to 25 per cent of the understatement of both federal and provincial tax, should be applied.

A taxpayer who receives a reassessment notice as the result of an audit has the right to file a notice of objection within 90 days of the date of the reassessment notice.

If it appears that a taxpayer deliberately attempted to defraud the government and, by extension, all Canadians of money owing, the case will be referred to the Special Investigations Division, which deals with instances of suspected tax evasion.

More detailed information on the audit program is available in Information Circular IC 71-14R3, *The Tax Audit*.

Voluntary disclosures

Voluntary compliance with Canada's tax laws by corporations and individuals is a major contributing factor to the efficient administration of Revenue Canada Taxation's statutory and fiscal responsibilities. The Department acknowledges the importance of voluntary disclosures by formally adopting a policy of encouraging taxpayers to come forward of their own volition to correct deficiencies in their past reportings or dealings with the Department. This policy is described in detail in Information Circular IC 85-1, *Voluntary Disclosures*.

In general, it is the practice of Revenue Canada Taxation that any person who has failed to file a return required under any section of the legislation administered by the Department, or who has filed incorrect returns, and subsequently makes a voluntary disclosure pertaining to those returns that is substantially complete, will be permitted to settle any liability of tax with statutory interest and late-filing penalties. The Department will not prosecute such persons or seek to impose any civil penalties for gross negligence or willful evasion. The identity of any person making a voluntary disclosure will be held in confidence as are all matters between the Department and those filing with it. Any persons who wish to avail themselves of this administrative policy should contact the director of their district office.

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Compliance

Canada's self-assessment taxation system relies on the honesty of taxpayers and their willingness to comply with tax laws. Voluntary compliance ensures the fairness of the system. Non-compliance undermines that fairness by placing the total tax burden on the shoulders of the vast majority of taxpayers who do comply.

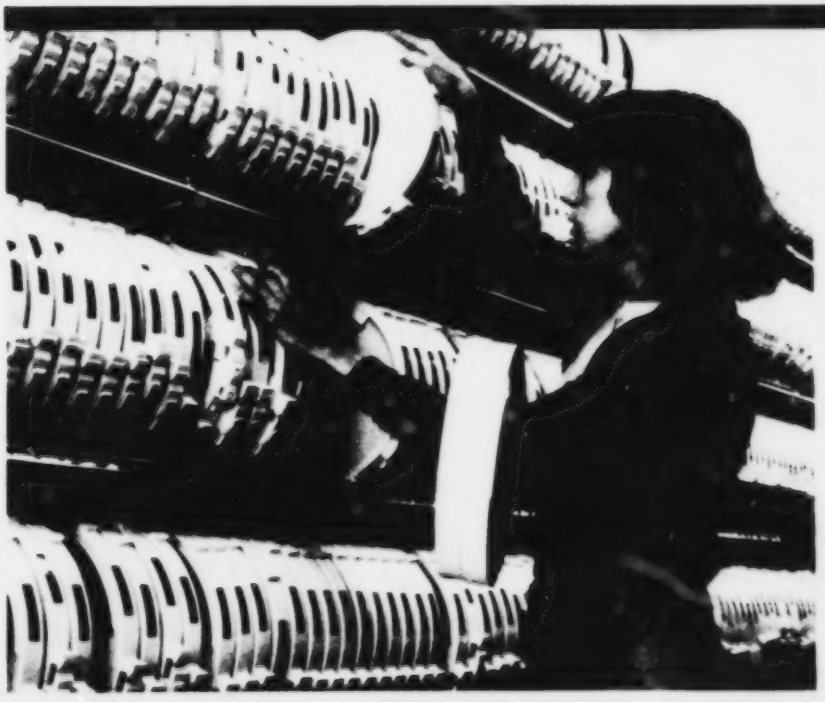
Promoting compliance

To encourage and support taxpayers and to ensure the fairness of the system, Revenue Canada Taxation promotes compliance in many ways. This promotion is essential to raising the overall level of compliance among Canadian taxpayers. For example, the Department places great emphasis on service to taxpayers, such as providing timely information and open communication with departmental staff.

The Department also has compliance programs in place to guarantee the fairness of the taxation system. These programs ensure that taxpayers pay their fair share – no more, no less.

Compliance programs

Unreported income is the single largest area of non-compliance. Other major areas include tax avoidance and falsification of financial records.



Revenue Canada Taxation's compliance work focuses on five areas: audit, examination, delinquent action, source deductions and special investigations.

The audit program is concerned with detecting non-compliance among taxpayers whose income comes from sources other than salaries and wages.

The examination program has three components: office examination, matching and post-assessing. The program concentrates on taxpayers who report rental, investment and commission income as well as self-employed individuals and corporations at the low end of the gross income range. Matching looks at the detection and correction of cases of unreported income and incorrect spousal-related claims, for instance, the child tax credit, the married exemption and child care expenses. Post-assessing identifies and corrects improper or incorrect claims.

The purpose of the delinquent action program is to obtain both income tax returns and third party information returns required by the Income Tax Act. This program looks at both late filers and non-filers to ensure that those who should file a tax return do so.

The source deductions program checks the records of delinquent employers in order to find out how much these employers have not deducted or remitted. This program also conducts audits of payments made to non-residents, for instance, interest, dividends, royalties, with the objective of uncovering income that is subject to non-resident tax. In addition, the program audits benefits and employment income to uncover unreported benefits that have been given to employees and reviews seemingly incorrect deductions of CPP/UI from reported pensionable and insurable earnings.

The special investigations program conducts criminal investigations and prosecutes significant cases of deliberate or willful tax evasion.

Tax planning

Some taxpayers take advantage of measures that minimize their tax without actually going against the letter of the law. This is called tax avoidance.

While taxpayers certainly have the right to arrange their finances so that they pay the least amount of tax within the law, Revenue Canada Taxation has a responsibility to review fiscal advantages to determine whether they are in conformity with the provisions of the Income Tax Act.

Publicity

While the Department does not issue information on individual convictions, departmental officials are expected to answer any media requests for information that is on public record. In addition, the Department releases on a regular basis a general report on tax evasion prosecutions and convictions.

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Appeals

Under the Declaration of Taxpayer Rights, taxpayers are entitled to object to an income tax assessment or reassessment if they think that the law has been applied incorrectly. The appeal process starts at the district office level.

District office contact

Taxpayers who do not understand or who disagree with a notice of assessment or reassessment should first contact the nearest district office for an explanation. They can do so by telephone, in writing or in person.

Since most disputes result from a misunderstanding of the facts, taxpayers can often clarify the facts and avoid the need to use the formal objection process. Indeed, a large number of cases are resolved at this level to the satisfaction of both the taxpayer and the Department.

Notice of objection

After discussions with the district office, a taxpayer who still disagrees can file a notice of objection within 90 days from the date of issue of the assessment or reassessment notice. The taxpayer should send the notice of objection (Form T400A, available at district offices) by registered mail to the Deputy Minister of National Revenue for Taxation, 875 Heron Road, Ottawa, Ontario, K1A 0L8. This is the first formal step in the appeal process.

An appeals officer in a district office or taxation centre will conduct an impartial review of the case. This officer will contact the taxpayer to discuss the issues in dispute and will then make recommendations to the chief of Appeals.

Tax Court of Canada

A taxpayer may appeal to the Tax Court of Canada within 90 days from the date the Department mails its decision on a notice of objection. Under the Income Tax Act, the taxpayer may also appeal to the Tax Court of Canada when the taxpayer has not been notified of the decision within 90 days from the date a notice of objection has been served. This is the next formal step in the appeal process.

Federal Court of Canada

A taxpayer has the option of appealing directly to the Federal Court of Canada, Trial Division, rather than to the Tax Court of Canada, within the same time period allowed for an appeal to the Tax Court of Canada. A taxpayer or the Department may appeal a decision of the Tax Court of Canada to the Federal Court of Canada. Judgments of the Federal Court, Trial Division can be appealed to the Federal Court of Appeal and decisions of this court can be appealed to the Supreme Court of Canada with that court's permission.

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Taxation's organization

Taxation's organization is constantly evolving to better respond to taxpayers' needs. Head office, located in Ottawa, consists of five branches: Communications and Corporate Development, Policy and Systems, Management Services, Legislative and Intergovernmental Affairs, and Appeals.

The Department also has an extensive field organization of 36 district offices and seven taxation centres whose activities are co-ordinated by five regional offices. District offices provide direct service to the public, while the taxation centres process and store income tax returns.

At June 10, 1987, the number of continuing employees in	
head office	2,263
five regional offices	75
thirty-six district offices	10,497
seven taxation centres	4,141
Total number of continuing employees	16,976
At June 10, 1987, the number of temporary employees engaged for the filing season	7,748

Employment at Revenue Canada Taxation

Revenue Canada Taxation is committed to the principle of equal access to employment for both official languages groups. Based on the linguistic designation of its offices, Taxation makes every effort to help employees work in the official language of their choice.

The Department is also committed to the goals of the Affirmative Action program (now called Employment Equity). This program, which is aimed at members of certain target groups, encourages employment practices designed to eliminate and prevent barriers affecting aboriginal peoples, disabled persons, members of visible minorities and women.

Taxation also offers a wide gamut of job-related training through its Centre for Career Development. This includes training for all auditors and collections officers new to the Department as well as training for central enquiries officers. Training is also provided each year for the temporary employees who are hired for the initial assessment of the T1 returns.

Head office

Departmental plans and policies are developed at head office, the administrative decision centre of Revenue Canada Taxation. Five assistant deputy ministers, responsible for the Communications and Corporate Development, Policy and Systems, Management Services, Legislative and Intergovernmental Affairs, and Appeals branches, report directly to the deputy minister. The director of Legal Services serves in an advisory capacity to the deputy minister.

District offices

The 36 district offices provide the main point of contact between the Department and Canada's 17.7 million individual and corporate taxpayers. They conduct audits and communicate with taxpayers by telephone or in person.

Taxpayers can obtain from their district office the forms, not received by mail, as well as other publications that they require to fulfill their tax obligations. District office staff answer telephone and over-the-counter enquiries concerning notices of assessments, taxpayer refunds, payment of tax in arrears and late-filed returns. Taxpayers also contact district offices to apply for authorization to destroy records and files.

Seasonal centres

To provide information and assistance to a greater number of taxpayers during the months leading up to the April 30 filing deadline, many district offices operate seasonal centres in neighbouring communities. These centres are staffed by bilingual district office personnel who distribute tax publications in both official languages and answer enquiries concerning the preparation of tax returns.

Taxation centres

The processing of returns takes place in the taxation centres. They send out notices of assessment to taxpayers and forward requests to issue refund cheques to Supply and Services Canada. When processing is completed, tax files are stored at the centres.

The taxation centres also answer taxpayers' letters of enquiry and taxpayer correspondence pertaining to the filing of returns and to assessment notices. Individuals, corporations, employers and non-residents remit their tax instalments to these centres either directly or through financial institutions.

Regional offices

For administrative purposes, Revenue Canada Taxation has divided Canada into five regions with a central office in each region responsible for operations. The five regional assistant deputy ministers report directly to the deputy minister.

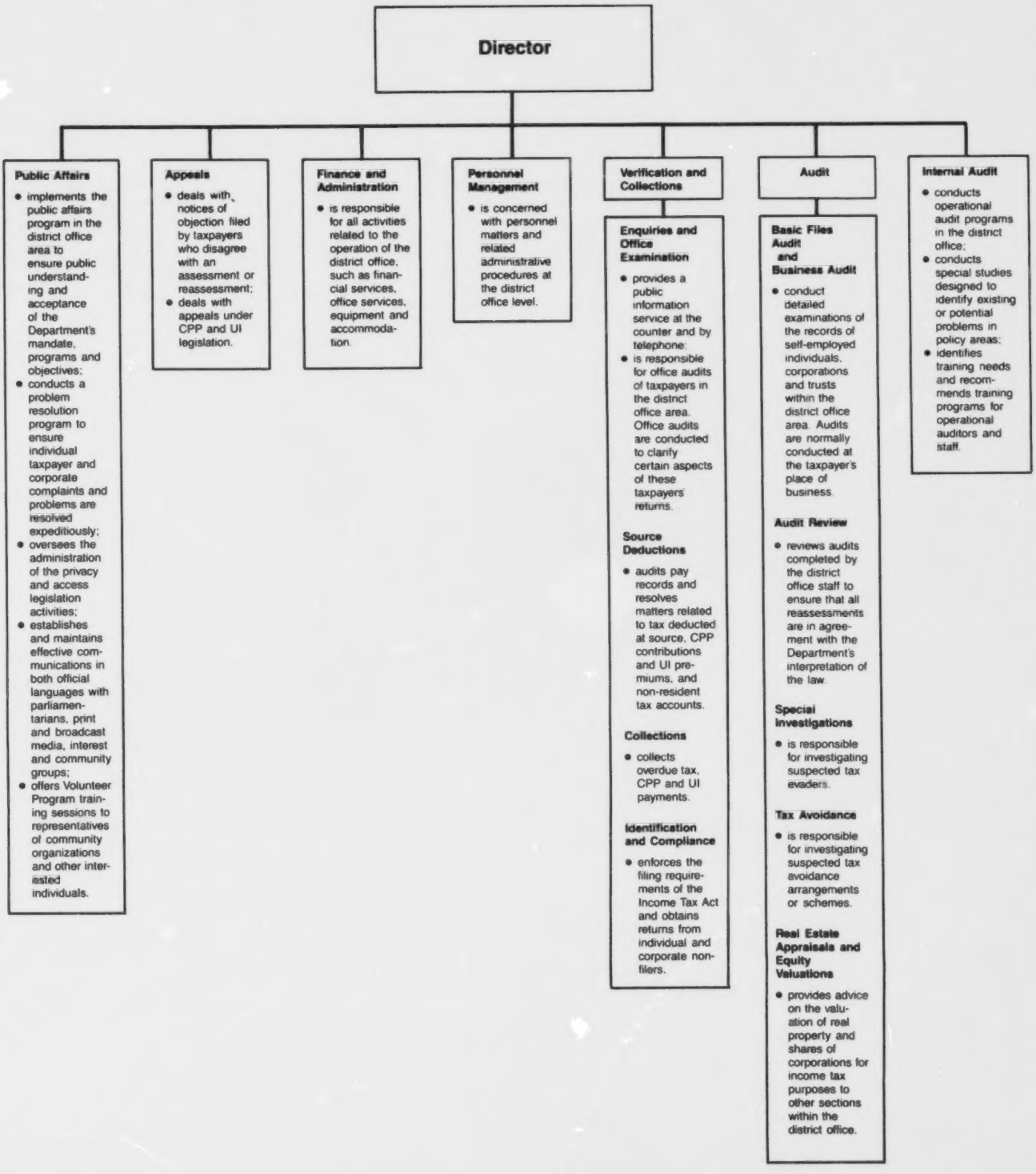
The function of the regional offices is to ensure the uniform and impartial application of departmental programs and policies across Canada. The regional offices are also responsible for co-ordinating the activities of the district offices and taxation centres in their region.

The regions

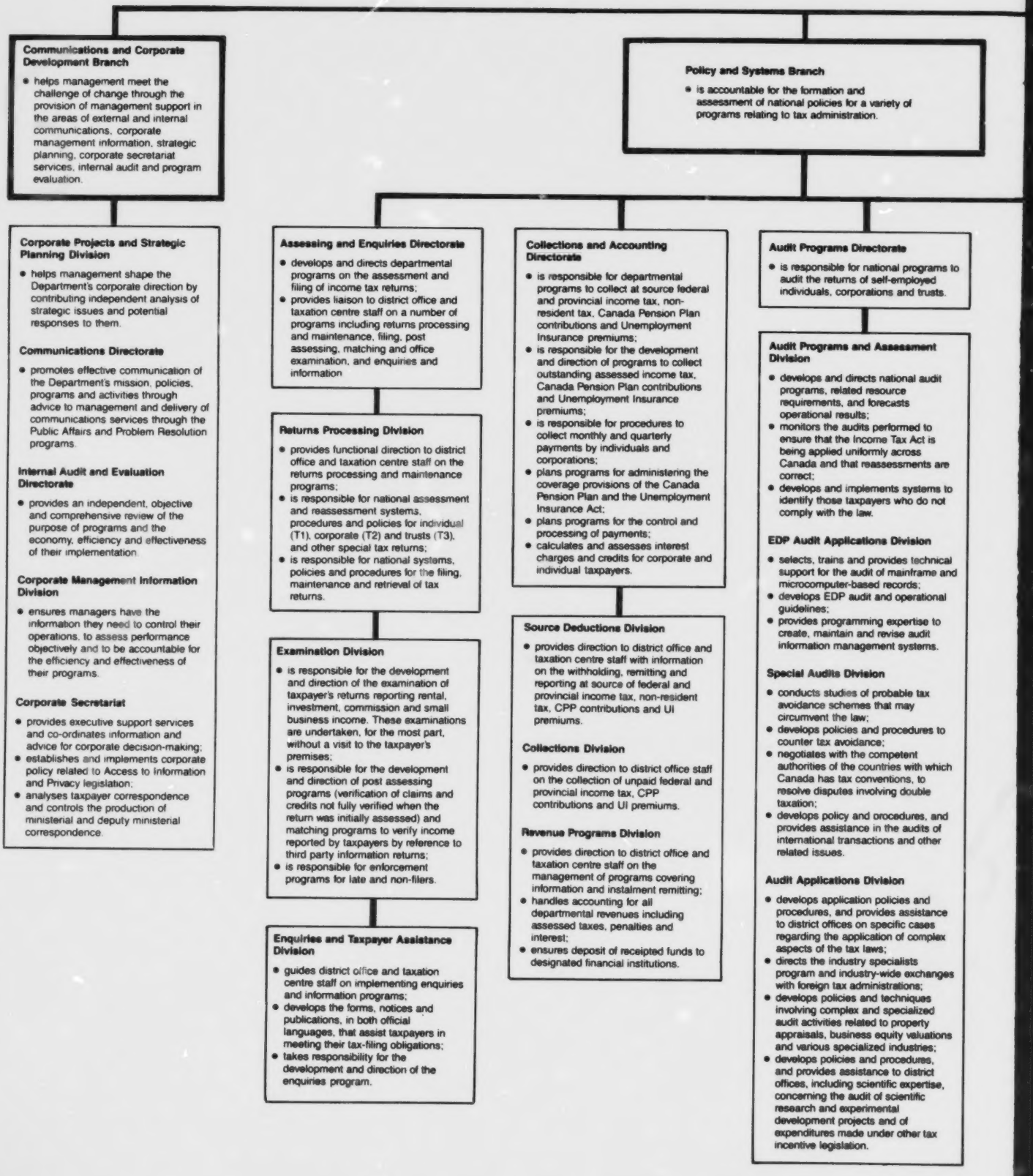
Atlantic Region	Ontario Region	Central Region
Regional office	**Regional office**	**Regional office**
Halifax	London	Ottawa
District offices	**District offices**	**District offices**
St. John's	Belleville	Ottawa
Charlottetown	Kingston	Toronto
Halifax	Hamilton	Scarborough
Sydney	Kitchener	Mississauga
Saint John	St. Catharines	(to operate from the Toronto office until move to Mississauga in 1988)
Bathurst	London	
	Windsor	
	Sudbury	
	Thunder Bay	
Taxation centre	**Taxation centre**	**Taxation centre**
St. John's	Sudbury	Ottawa

Quebec Region	Western Region
Regional office	**Regional office**
Montréal	Calgary
District offices	**District offices**
Québec	Winnipeg
Chicoutimi	Regina
Trois-Rivières	Saskatoon
Rimouski	Calgary
Sherbrooke	Edmonton
Saint-Hubert	Penticton
Montréal	Vancouver
Laval	Victoria
Rouyn-Noranda	
Taxation centres	**Taxation centres**
Jonquière	Winnipeg
Shawinigan-Sud	Surrey

Organization chart of a district office


Director
Public Affairs
• implements the public affairs program in the district office area to ensure public understanding and acceptance of the Department's mandate, programs and objectives;
• conducts a problem resolution program to ensure individual taxpayer and corporate complaints and problems are resolved expeditiously;
• oversees the administration of the privacy and access legislation activities;
• establishes and maintains effective communications in both official languages with parliamentarians, print and broadcast media, interest and community groups;
• offers Volunteer Program training sessions to representatives of community organizations and other interested individuals.
Appeals
• deals with notices of objection filed by taxpayers who disagree with an assessment or reassessment;
• deals with appeals under CPP and UI legislation.
Finance and Administration
• is responsible for all activities related to the operation of the district office, such as financial services, office services, equipment and accommodation.
Personnel Management
• is concerned with personnel matters and related administrative procedures at the district office level.
Verification and Collections
Enquiries and Office Examination
• provides a public information service at the counter and by telephone;
• is responsible for office audits of taxpayers in the district office area. Office audits are conducted to clarify certain aspects of these taxpayers' returns.
Source Deductions
• audits pay records and resolves matters related to tax deducted at source, CPP contributions and UI premiums, and non-resident tax accounts.
Collections
• collects overdue tax, CPP and UI payments.
Identification and Compliance
• enforces the filing requirements of the Income Tax Act and obtains returns from individual and corporate non-filers.
Audit
Basic Files Audit and Business Audit
• conduct detailed examinations of the records of self-employed individuals, corporations and trusts within the district office area. Audits are normally conducted at the taxpayer's place of business.
Audit Review
• reviews audits completed by the district office staff to ensure that all reassessments are in agreement with the Department's interpretation of the law.
Special Investigations
• is responsible for investigating suspected tax evaders.
Tax Avoidance
• is responsible for investigating suspected tax avoidance arrangements or schemes.
Real Estate Appraisals and Equity Valuations
• provides advice on the valuation of real property and shares of corporations for income tax purposes to other sections within the district office.
Internal Audit
• conducts operational audit programs in the district office;
• conducts special studies designed to identify existing or potential problems in policy areas;
• identifies training needs and recommends training programs for operational auditors and staff.

Organization chart
Revenue Canada Taxation


Communications and Corporate Development Branch
• helps management meet the challenge of change through the provision of management support in the areas of external and internal communications, corporate management information, strategic planning, corporate secretariat services, internal audit and program evaluation.
Corporate Projects and Strategic Planning Division
• helps management shape the Department's corporate direction by contributing independent analysis of strategic issues and potential responses to them.
Communications Directorate
• promotes effective communication of the Department's mission, policies, programs and activities through advice to management and delivery of communications services through the Public Affairs and Problem Resolution programs.
Internal Audit and Evaluation Directorate
• provides an independent, objective and comprehensive review of the purpose of programs and the economy, efficiency and effectiveness of their implementation.
Corporate Management Information Division
• ensures managers have the information they need to control their operations, to assess performance objectively and to be accountable for the efficiency and effectiveness of their programs.
Corporate Secretariat
• provides executive support services and co-ordinates information and advice for corporate decision-making;
• establishes and implements corporate policy related to Access to Information and Privacy legislation;
• analyses taxpayer correspondence and controls the production of ministerial and deputy ministerial correspondence.
Policy and Systems Branch
• is accountable for the formation and assessment of national policies for a variety of programs relating to tax administration.
Assessing and Enquiries Directorate
• develops and directs departmental programs on the assessment and filing of income tax returns;
• provides liaison to district office and taxation centre staff on a number of programs including returns processing and maintenance, filing, post assessing, matching and office examination, and enquiries and information.
Returns Processing Division
• provides functional direction to district office and taxation centre staff on the returns processing and maintenance programs;
• is responsible for national assessment and reassessment systems, procedures and policies for individual (T1), corporate (T2) and trusts (T3), and other special tax returns;
• is responsible for national systems, policies and procedures for the filing, maintenance and retrieval of tax returns.
Examination Division
• is responsible for the development and direction of the examination of taxpayer's returns reporting rental, investment, commission and small business income. These examinations are undertaken, for the most part, without a visit to the taxpayer's premises;
• is responsible for the development and direction of post assessing programs (verification of claims and credits not fully verified when the return was initially assessed) and matching programs to verify income reported by taxpayers by reference to third party information returns;
• is responsible for enforcement programs for late and non-filers.
Enquiries and Taxpayer Assistance Division
• guides district office and taxation centre staff on implementing enquiries and information programs;
• develops the forms, notices and publications, in both official languages, that assist taxpayers in meeting their tax-filing obligations;
• takes responsibility for the development and direction of the enquiries program.
Collections and Accounting Directorate
• is responsible for departmental programs to collect at source federal and provincial income tax, non-resident tax, Canada Pension Plan contributions and Unemployment Insurance premiums;
• is responsible for the development and direction of programs to collect outstanding assessed income tax, Canada Pension Plan contributions and Unemployment Insurance premiums;
• is responsible for procedures to collect monthly and quarterly payments by individuals and corporations;
• plans programs for administering the coverage provisions of the Canada Pension Plan and the Unemployment Insurance Act;
• plans programs for the control and processing of payments;
• calculates and assesses interest charges and credits for corporate and individual taxpayers.
Source Deductions Division
• provides direction to district office and taxation centre staff with information on the withholding, remitting and reporting at source of federal and provincial income tax, non-resident tax, CPP contributions and UI premiums.
Collections Division
• provides direction to district office staff on the collection of unpaid federal and provincial income tax, CPP contributions and UI premiums.
Revenue Programs Division
• provides direction to district office and taxation centre staff on the management of programs covering information and instalment remitting;
• handles accounting for all departmental revenues including assessed taxes, penalties and interest;
• ensures deposit of receipted funds to designated financial institutions.
Audit Programs Directorate
• is responsible for national programs to audit the returns of self-employed individuals, corporations and trusts.
Audit Programs and Assessment Division
• develops and directs national audit programs, related resource requirements, and forecasts operational results;
• monitors the audits performed to ensure that the Income Tax Act is being applied uniformly across Canada and that reassessments are correct;
• develops and implements systems to identify those taxpayers who do not comply with the law.
EDP Audit Applications Division
• selects, trains and provides technical support for the audit of mainframe and microcomputer-based records;
• develops EDP audit and operational guidelines;
• provides programming expertise to create, maintain and revise audit information management systems.
Special Audits Division
• conducts studies of probable tax avoidance schemes that may circumvent the law;
• develops policies and procedures to counter tax avoidance;
• negotiates with the competent authorities of the countries with which Canada has tax conventions, to resolve disputes involving double taxation;
• develops policy and procedures, and provides assistance in the audits of international transactions and other related issues.
Audit Applications Division
• develops application policies and procedures, and provides assistance to district offices on specific cases regarding the application of complex aspects of the tax laws;
• directs the industry specialists program and industry-wide exchanges with foreign tax administrations;
• develops policies and techniques involving complex and specialized audit activities related to property appraisals, business equity valuations and various specialized industries;
• develops policies and procedures, and provides assistance to district offices, including scientific expertise, concerning the audit of scientific research and experimental development projects and of expenditures made under other tax incentive legislation.

Revenue Canada Taxation districts

a) St. John's
b) Sydney
c) Halifax
d) Charlottetown
e) Saint John
f) Bathurst
g) Rimouski
h) Québec
i) Chicoutimi
j) Trois-Rivières
k) Sherbrooke
l) Saint-Hubert
m) Montréal
n) Laval
o) Rouyn-Noranda
p) Ottawa
q) Kingston
r) Belleville
s) Scarborough
t) Toronto
u) Mississauga
v) North York
w) St. Catharines
x) Hamilton
y) Kitchener
z) London
aa) Windsor
bb) Sudbury
cc) Thunder Bay
dd) Winnipeg
ee) Regina
ff) Saskatoon
gg) Calgary
hh) Edmonton
ii) Penticton
jj) Vancouver
kk) Victoria

Deputy Minister

Legal Services
- provides an advisory service to the deputy minister and the Department on legal matters arising from the administration of the Income Tax Act and related statutes. (Staff are employed by the Department of Justice Canada.)

Management Services Branch
- is responsible for the planning, development and review of national policies, procedures and programs in the areas of finance, personnel, administration, security, training and tax forms, as well as the direct provision of services at head office.

Compliance Research and Investigations Directorate
- provides direction, program development and policy formulation for the investigation, prosecution and publication of cases of tax evasion;
- researches and reports on matters of non-compliance with the Income Tax Act.

Compliance Research Division
- identifies and researches significant areas and forms of non-compliance;
- measures and reports to senior management on changes in non-compliance patterns resulting from initiatives designed to counteract such practices;
- recommends other applications of compliance resources within the Department in order to obtain their optimum usage;
- provides study results of legislative and administrative issues to form strategies for enhancing taxpayer reporting and taxpayer awareness of the fiscal and legal ramifications of non-compliance.

Special Investigations Division
- conducts a criminal investigation program to ensure the prosecution in court of tax violations and the enforcement of compliance procedures for both legal and illegal sources of income;
- carries out enforcement activities through the three Investigations Divisions located in head office who provide policies, procedures and technical and legal guidance on the development of investigations of violations of the Income Tax Act and other pertinent statutes;
- provides quality control for the selection of investigations and the standards for cases referred to the Department of Justice Canada for prosecution;
- liaises with foreign governments for the administration of international tax treaties and simultaneous investigations of tax fraud.

Information Systems Directorate
- is responsible for the research, development, maintenance and operations of EDP systems in support of the Department's various programs;
- provides computer-related services and data to other government departments and other levels of government.

Individual Tax Systems Division
- develops and maintains computer systems in support of all individual tax administration programs.

Business Tax Systems Division
- develops and maintains computer systems in support of all corporate taxes, employer and management information administration programs.

Computer Services Division
- is responsible for the Department's central computer installation and associated communications networks;
- has functional responsibility for computer operations in all taxation centres and district offices;
- is responsible for computer processing support services including systems software, all data base and technical support and consulting services;
- acquires and distributes all microcomputers and related software for the Department.

Informatics Support Division
- provides staff support services to the directorate including operational audit, EDP technical training, planning and research, EDP security and the acquisition of all EDP related equipment.

EDP Financial and Administrative Services
- acts as comptroller over Information Systems budget activities and provides administrative services including those related to premises, parking, personnel and EDP equipment inventory.

Office Policy and Technology Directorate
- establishes policy for and assists in the provision of general administrative services such as accommodation, telecommunications, office equipment, word processing, records management, libraries and materiel management;
- conducts research and development of office communications systems.

Tax Forms Directorate
- is responsible for printing and distribution of tax forms, related instructions and publications;
- establishes policy for and assists in the provision of mail service;
- reviews and approves tax forms, in English or French, specifically designed for individual companies or institutions;
- is responsible for departmental mail programs.

Finance Directorate
- maintains records of the Department's financial position;
- monitors the application of government financial policies;
- meets the information requirements of central agencies on resource allocation and other financial matters;
- performs special studies and projects related to overall management for the Department;
- prepares the departmental multiyear operational plan, workload forecasts, main estimates and operational budgets.

Personnel Directorate
- develops national policies, procedures and programs for the provision of personnel services in such areas as staffing, official languages, affirmative action, human resources planning, classification and organization design, pay and benefits, and staff relations;
- reviews departmental personnel operations to ensure overall effectiveness and national consistency of application.

Security Directorate
- develops and evaluates departmental security policies and procedures.

Centre for Career Development
- is responsible for the design, implementation and evaluation of training covering all aspects of departmental operations, as well as supervisory, management and language training.

Legislative and Intergovernmental Affairs Branch
- is responsible for interpreting the Income Tax Act and CPP and UI legislation;
- acts as adviser on technical matters to other federal departments and other governments.

Technical and Intergovernmental Affairs

Specialty Rulings Directorate
- provides technical interpretations of income tax law and advance rulings on tax questions relating to non-resident, business and property income; corporate reorganizations; foreign and small business; merchandising, manufacturing and construction; services, public utilities and exempt corporations; farms, personal and general;
- provides technical advice to district office staff and other departmental employees;
- provides technical interpretations concerning the Canadian income of non-resident taxpayers.

Rulings Directorate
- provides technical interpretations of income tax law and advance rulings in both official languages;
- provides technical interpretations and advance rulings concerning financial institutions, deferred income plans and trusts, and firms in resource-based industries;
- provides technical advice to district office staff and other departmental employees.

Provincial and International Relations Division
- liaises with provincial taxation authorities on behalf of the Department;
- assists and advises the Department of Finance Canada in the negotiation of tax conventions with foreign governments to avoid double taxation;
- controls the exchange of confidential information between the Department and provincial and foreign governments;
- ensures that the Department's involvement in international tax affairs is effectively administered;
- assists and advises Health and Welfare Canada in the negotiation of social security agreements with foreign governments, and subsequently becomes involved in interpretation of the agreements and resolution of problems arising from them.

Technical Interpretations Division
- reviews tax returns, forms and internal directives for technical accuracy;
- operates a telephone "hot line" that provides technical advice to district office staff.

Legislative Affairs Directorate

Current Amendments and Regulations Division
in co-operation with the Department of Finance Canada the division:
- considers the administrative feasibility of the many proposals for changes to the Income Tax Act and Regulations;
- drafts new or amended Regulations under the Income Tax Act, the CPP and the UI legislation that are of an administrative nature;
- considers anomalies and problems of an interpretative or compliance nature in existing provisions of those acts and regulations and suggests appropriate changes.

Publications Division
- produces Interpretation Bulletins and certain Information Circulars;
- checks other departmental publications for technical accuracy;
- publishes advance rulings that are of topical interest.

Registration Directorate
- controls the registration for taxation purposes of employee pension plans, retirement income funds, retirement savings plans, education savings plans, deferred profit-sharing plans, registered investments and supplementary unemployment benefit plans;
- controls the registration for taxation purposes of organizations formed for the relief of poverty, advancement of religion and education and other purposes beneficial to the community as a whole, and Canadian amateur athletic associations;
- ensures that annual filing requirements are met by registered charities and registered pension and deferred income plans, and reviews annual returns;
- in conjunction with Audit Programs Directorate and district offices develops and monitors compliance programs to ensure that statute and common law principles are met;
- reviews completed audits of charities and registered pension and deferred income plans;
- drafts public forms and provides a bilingual public information and enquiry service in support of these programs;
- issues certificates and letters of exemption to non-resident trusts or organizations;
- controls the filing of returns by agents of registered political parties and candidates at federal elections.

Statistical Services Division
- produces individual and corporate taxpayer statistics;
- develops mathematical tax simulation models;
- provides consulting services in statistical methodology and applied operations research;
- controls access to income tax information by federal government agencies in accordance with the Income Tax Act.

Appeals Branch
- develops policies and procedures that provide functional direction to Appeals field offices in the settlement of notices of objection and appeal under the Income Tax Act, Canada Pension Plan and Unemployment Insurance Act,
- assists and advises the Tax Litigation Section of the Department of Justice Canada on appeals to the courts.

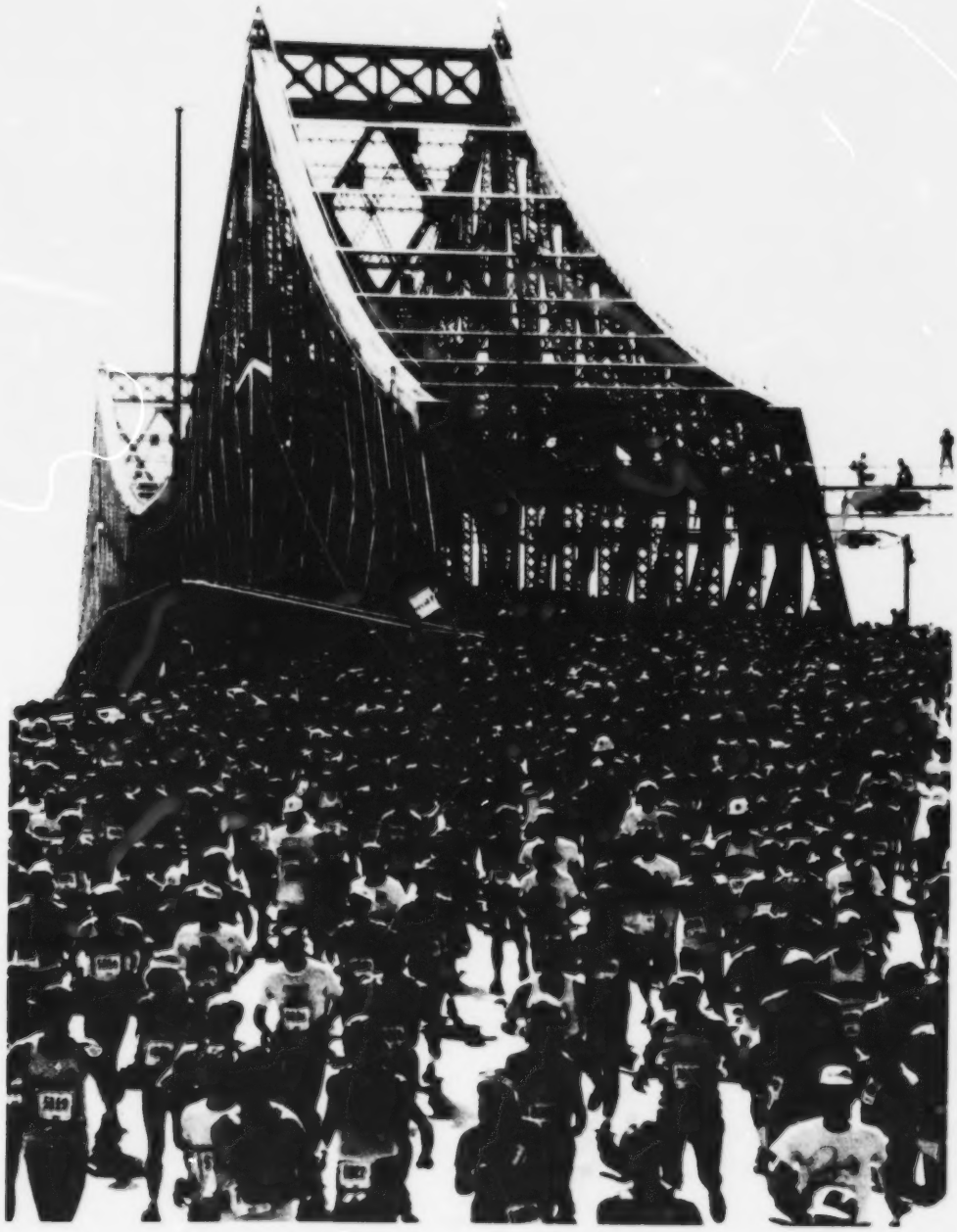
Atlantic Region
6 district offices
1 taxation centre

Quebec Region
9 district offices
2 taxation centres

Ontario Region
9 district offices
1 taxation centre

Central Region
4 district offices
1 taxation centre

Western Region
8 district offices
2 taxation centres



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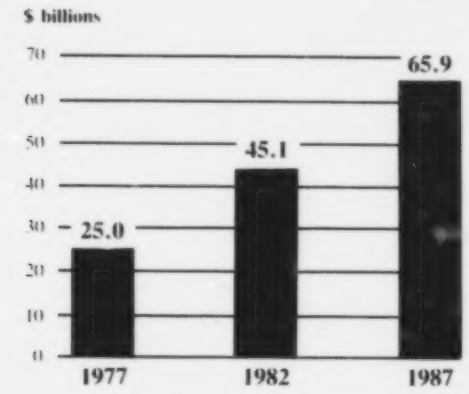
Statistics

Collections
(fiscal year 1986-87)

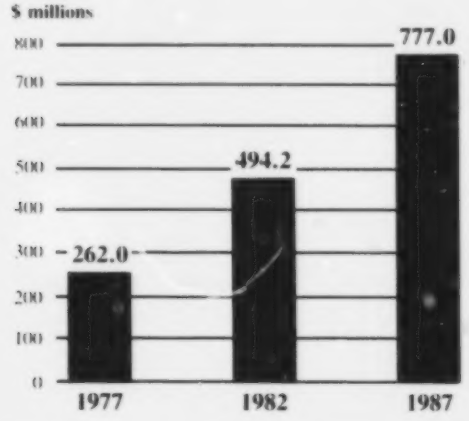
	Gross ($ millions)	Refunds ($ millions)	Net ($ millions)
Individual tax, CPP contributions and UI premiums	76,366.4	8,225.9	68,140.5
Corporation tax	12,737.9	2,149.5	10,588.4
Non-resident tax	1,381.9	26.3	1,355.6
Petroleum and gas tax	608.1	149.9	458.3
Resource royalty tax	15.5	1.1	14.3
Miscellaneous tax (includes estate tax)	211.1	68.6	142.5
Total	91,320.9	10,621.3	80,699.6
Average funds received per working day		$365,283,600	
Cost to collect $100 in tax		$1.18	

Revenues and costs of collections

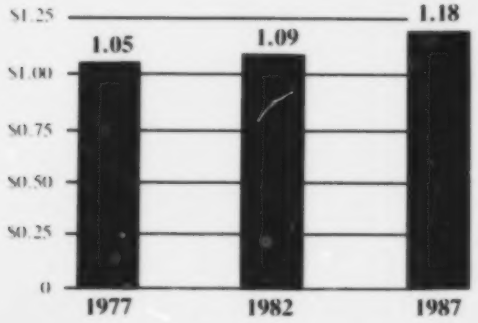
Net revenues from tax collections



Total costs of tax collections $ millions



Net cost to collect $100 of tax



Statistical tables

The majority of the tables on the following pages have been selected from the 1987 edition of *Taxation Statistics* to give a general picture of the range of statistics available from the Department. These statistics are based on an analysis of the 15.9 million T1 returns filed for the 1985 taxation year.

Annual net collections of Revenue Canada Taxation

Taxation for selected years

Fiscal Year Ended	Taxes on Individual Incomes	CPP Contributions	UI Premiums	Non-resident Tax	Succession Duties or Estate Tax	Taxes on Corporate Incomes	Excess Profits and Other Special Taxes *	Petroleum & Gas Resource Royalty and Miscellaneous Taxes	Total Collections
	($ millions)			($ millions)		($ millions)		($ millions)	($ millions)
1917	–	–	–	–	–	–	12.5	–	12.5
1920	13.2	–	–	–	–	7.1	44.1	–	64.4
1925	25.2	–	–	–	–	31.1	2.7	–	59.0
1930	27.2	–	–	–	–	41.8	.2	–	69.2
1935	25.2	–	–	5.8	–	35.8	–	–	66.8
1940	45.4	–	–	11.1	–	77.9	–	–	134.4
1945	767.8	–	–	28.6	17.2	276.4	465.8	–	1,555.8
1950	622.0	–	–	47.5	29.9	603.2	1.8	–	1,300.8
1955	1,284.4	–	–	61.3	44.8	1,066.5	–	–	2,457.0
1960	1,752.2	–	–	73.4	88.4	1,234.2	–	–	3,148.2
1965	2,903.9	–	–	143.7	88.6	1,804.5	–	–	4,940.7
1966	3,166.6	94.9	–	170.0	108.4	1,891.1	–	–	5,431.0
1967	3,747.5	587.5	–	203.6	101.1	1,874.9	196.2	–	6,710.8
1968	4,610.5	640.6	–	220.5	102.2	1,987.5	39.1	–	7,600.4
1969	5,420.3	698.0	–	205.6	112.4	2,416.8	– 94.5	–	8,758.6
1970	6,916.3	745.6	–	248.6	100.6	3,080.0	102.7	–	10,988.4
1971	8,026.5	812.9	–	258.2	119.8	2,653.3	– 35.1	–	11,835.6
1972	9,148.5	826.0	110.5	287.7	132.0	2,664.6	– 1.7	–	13,167.6
1973	10,469.4	897.4	763.4	291.8	71.6**	3,287.8	– .8	–	15,780.6
1974	11,603.1	1,019.4	1,022.1	323.7	38.7**	4,087.7	– .4	–	18,094.3
1975	14,593.2	1,238.8	1,620.9	427.4	24.7**	5,386.4	–	–	23,291.4
1976	15,955.9	1,489.2	2,087.1	481.3	5.5***	6,610.7	–	–	26,629.7
1977	18,499.1	1,684.2	2,528.0	450.9	1.2	5,958.8	–	–	29,122.2
1978	18,661.3	1,845.5	2,594.8	502.7	–	6,625.8	–	–	30,230.1
1979	19,965.5	2,124.1	2,865.3	568.1	–	7,218.0	–	–	32,741.0
1980	22,710.5	2,367.5	2,857.1	787.2	–	8,511.6	–	–	37,233.9
1981	27,788.9	2,689.3	3,409.9	866.9	–	9,537.6	–	124.5	44,417.1
1982	33,829.0	3,281.9	4,887.4	1,018.1	–	9,316.8	–	983.6	53,316.8
1983	37,778.5	3,446.4	5,038.9	998.0	–	7,593.7	–	2,091.0	56,946.5
1984	38,912.3r*	3,715.9r*	7,465.4	908.3	–	7,963.9	–	2,230.5	61,196.3
1985	41,491.3	3,879.5	7,777.1	1,020.9	–	10,046.7	–	2,668.6	66,884.1
1986	45,220.7r	4,495.1	8,955.8	1,007.5r	–	9,678.0r	–	2,061.3r	71,418.4r
1987	52,348.2	4,975.7	9,813.6	1,350.0	–	10,258.6	–	565.1	79,311.2

* Indicates special refundable tax payable by corporations and certain trusts in 1967 and subsequent years. Negative figures indicate that refunds exceeded collections.
** Includes provincial succession duties and gift tax.
*** Estate tax not included in 1976.

Source: *Report of the Department of National Revenue Customs Excise and Taxation for the Fiscal Year Ended March 31, 1987*. Supply and Services Canada, Ottawa, Ontario, 1987.

Distribution of taxable Canadians according to total income

Tax years 1953-85

Number with total income in the ranges below

Tax Year	Under $5,000	$5,000 to $10,000	$10,000 to $15,000	$15,000 to $20,000	$20,000 to $25,000
1953	3,032,920	292,140	36,250	13,200	5,760
1954	3,033,590	307,900	38,170	14,000	6,310
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,015,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683
1983	19,187	1,205,380	2,032,483	1,872,787	1,482,566
1984	19,740r	1,236,883	2,011,036	1,888,698	1,498,161
1985	15,926	1,312,521	2,041,763	1,900,727	1,546,988

Note: Total income is defined as the sum of income from employment, pensions, self-employment and certain other sources as reported on the T1 tax return.

$25,000 to $30,000	$30,000 to $40,000	$40,000 to $50,000	$50,000 to $100,000	$100,000 and Over	Total Number of Taxable Returns
–	–	–	1,700	250	3,389,530
–	–	–	1,550	370	3,410,160
–	–	–	1,920	460	3,558,650
–	–	–	2,084	432	3,908,176
–	–	–	2,202	453	4,076,465
–	–	–	2,463	475	4,048,252
–	–	–	2,562	495	4,242,490
–	–	–	2,745	549	4,389,766
–	–	–	2,964	602	4,507,767
–	–	–	3,048	558	4,681,227
–	–	–	3,302	554	4,927,373
–	–	–	4,129	749	5,301,219
–	–	–	4,808	851	5,728,942
–	–	–	5,679	925	6,276,579
–	–	–	7,243	1,145	6,655,683
–	–	–	9,123	1,453	6,966,914
–	–	–	11,583	1,743	7,363,963
–	–	–	13,529	1,888	7,641,731
–	–	–	16,400	2,145	7,372,571
43,864	38,380	17,515	21,157	3,494	8,081,015
62,637	56,013	24,277	29,453	5,469	8,494,519
103,997	84,981	35,549	41,931	8,051	8,930,232
161,080	121,070	47,431	56,194	11,055	8,491,745
268,048	180,931	61,192	64,930	12,092	8,806,731
354,827	236,035	72,956	74,709	13,286	8,764,718
455,378	327,232	101,728	98,951	17,715	8,813,289
625,020	467,456	140,192	131,353	27,603	9,465,786
826,293	666,133	223,303	202,291	39,509	9,906,842
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026
1,194,649	1,373,575	546,299	398,929	75,545	10,201,400
1,222,467	1,564,143	662,262	464,357	82,491	10,650,238
1,262,515	1,693,003	790,844	579,657	103,149	11,247,093

Notes: Total income consists of net income from all sources before personal exemptions, pension contributions, and standard or other deductions. Although the minimum personal exemption for the 1984 tax year was $3,960, some taxpayers declaring total income of less than that amount were nevertheless taxable. Examples are immigrants and emigrants who received only a partial year's exemption in the year of migration.

Source: *Taxation Statistics*, 1987 ed., Supply and Services Canada, Ottawa, 1987, Historical Table 2.

Total returns filed according to age and sex

Tax year 1985

	Non-taxable Returns		Taxable Returns		Total Returns Filed		
Age	Male	Female	Male	Female	Male	Female	Total
Under 20	260,230	253,525	108,929	57,121	369,159	310,646	679,805
20-24	289,764	445,961	734,331	575,762	1,024,095	1,021,723	2,045,818
25-29	142,771	414,042	960,546	709,261	1,103,317	1,123,303	2,226,620
30-34	109,157	415,428	903,919	610,148	1,013,076	1,025,576	2,038,652
35-39	94,109	358,783	833,397	572,744	927,506	931,527	1,859,033
40-44	75,563	244,660	663,620	451,719	739,183	696,379	1,435,562
45-49	69,411	179,640	538,221	369,515	607,632	549,155	1,156,787
50-54	70,294	150,733	504,872	307,260	575,166	457,993	1,033,159
55-59	75,847	132,244	478,251	268,887	554,098	401,131	955,229
60-64	84,624	122,790	386,046	223,601	470,670	346,391	817,061
65-69	98,183	107,893	251,540	154,987	349,723	262,880	612,603
70-74	83,078	74,005	161,202	124,230	244,280	198,235	442,515
75 and over	112,592	133,272	134,756	155,632	247,348	288,904	536,252
Age not stated	8,972	9,822	3,138	3,458	12,110	13,280	25,390
Total	1,574,595	3,042,798	6,662,768	4,584,325	8,237,363	7,627,123	15,864,486

Source: *Taxation Statistics*, Summary Table 4.

Taxation Statistics, Basic Tables of Individual Statistics, Tables 4 and 4A.

General statement by province of all returns filed by individuals

Tax year 1985

Province	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Federal Income Tax Payable	Provincial Income Tax Payable	Total Tax Payable
		($ millions)					
Newfoundland	311,179	4,352.6	2,236.7	2,384.1	403.7	256.3	660.0
Prince Edward Island	70,823	1,044.3	523.3	569.0	90.5	52.0	142.6
Nova Scotia	517,424	8,862.6	4,024.5	5,176.7	897.6	531.6	1,429.2
New Brunswick	413,604	6,401.4	3,100.9	3,621.8	607.3	372.7	980.0
Quebec	3,960,401	71,160.3	31,136.6	42,614.7	7,503.8	3.5	7,507.4
Ontario	5,950,494	124,346.8	48,682.6	78,408.0	14,727.8	7,250.6	21,978.3
Manitoba	728,544	11,938.3	5,813.5	6,802.3	1,170.3	683.5	1,853.8
Saskatchewan	582,425	10,438.9	4,769.4	6,138.0	1,057.2	590.6	1,647.8
Alberta	1,493,991	31,592.3	12,108.3	20,273.0	3,822.4	1,663.2	5,485.6
British Columbia	1,765,408	35,992.9	14,745.7	22,276.6	4,101.4	2,031.3	6,132.7
Northwest Territories	27,925	603.6	218.5	408.3	81.7	35.7	117.4
Yukon	14,409	291.5	109.7	190.0	35.1	16.2	51.3
Non-residents	27,859	526.2	205.3	341.9	98.2	1.7	99.9
Canada	15,864,486	307,551.6	127,675.0	189,204.4	34,597.1	13,488.9	48,086.1

Notes: In this table, income figures, especially average figures, should not be taken as representing all income earners in Canada. They represent only data for persons who have filed tax returns. Allocation of taxfilers by province has been made on the basis of declared province of residence on the last day of the year. Assessed taxable income does not equal total income less total exemptions because some returns in which exemptions, deductions and forward averaging deductions exceed the total income are taxable (with regard to lump-sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Source: *Taxation Statistics*, Basic Tables of Individual Statistics, Table 1.

All returns by occupation

Tax year 1985

Arranged in order of average income

Occupation	Number	Average Income	Total Income	% of Grand Total	Average Federal Tax	Federal Tax	% of Grand Total
		($)	($ millions)		($)	($ millions)	
Doctors and surgeons	35,260	103,096	3,635.2	1.18	20,424	720.2	2.08
Dentists	8,680	86,670	752.3	.24	16,034	139.2	.40
Lawyers and notaries	20,163	68,820	1,387.6	.45	12,537	252.8	.73
Accountants	11,528	60,272	694.8	.23	9,494	109.4	.32
Engineers and architects	4,837	43,325	209.6	.07	6,740	32.6	.09
Other professionals	58,321	25,829	1,506.4	.49	3,361	196.0	.57
Employees (detailed below)	10,581,356	22,146	234,332.9	76.19	2,653	28,071.7	81.14
Investors	1,076,587	22,344	24,055.3	7.82	2,037	2,192.8	6.34
Property owners	130,737	19,288	2,521.6	.82	2,210	288.9	.84
Salespersons	38,073	18,423	701.4	.23	2,017	76.8	.22
Farmers	265,694	15,634	4,153.8	1.35	993	263.7	.76
Fishermen	35,609	17,235	613.7	.20	1,557	55.4	.16
Business proprietors	528,095	13,999	7,392.9	2.40	1,261	665.9	1.92
Entertainers and artists	22,971	12,846	295.1	.10	1,289	29.6	.09
Pensioners	1,247,934	13,467	16,805.5	5.46	776	968.6	2.80
Unclassified	1,798,641	4,722	8,493.5	2.76	297	533.4	1.54
Total	15,864,486	19,386	307,551.6	100.00	2,181	34,597.1	100.00
Employees (included above)							
Teachers and professors	230,023	35,488	8,163.0	2.65	4,715	1,084.5	3.13
Provincial Crown Corporations	149,823	33,104	4,959.8	1.61	4,550	681.8	1.97
Federal Crown Corporations	200,259	31,312	6,270.5	2.04	4,046	810.2	2.34
Federal government	327,449	28,880	9,456.6	3.07	3,678	1,204.3	3.48
Armed forces	87,303	27,422	2,394.0	.78	3,381	295.2	.85
Provincial governments	391,339	25,175	9,851.9	3.20	2,978	1,165.3	3.37
Municipal governments	625,153	24,694	15,437.6	5.02	2,921	1,825.9	5.28
Business enterprises	7,089,255	21,332	151,227.4	49.17	2,579	18,284.1	52.85
Institutions	957,625	20,745	19,866.3	6.46	2,215	2,121.2	6.13
Unclassified	523,127	12,819	6,705.7	2.18	1,145	599.0	1.73
Total	10,581,356	22,146	234,332.9	76.19	2,653	28,071.7	81.14

Notes: Income figures in this table consist of income from all sources before personal exemptions, pension contributions, and standard or other deductions. Occupation in this table is determined by chief source of income. For example, a lawyer or doctor whose chief source of income is salary is classified as an employee; if investments, as an investor, and so forth. Federal tax consists of federal income tax and federal forward averaging tax.

Source: *Taxation Statistics*, Summary Table 3.

All individuals filing tax returns by 100 selected cities

Tax year 1985

Cities Arranged Alphabetically and Ranked in Order of Average Income	All Returns					Taxable Returns		
	Rank	Number of Returns	Average Income ($)	Total Income ($000)	Total Tax Payable ($000)	Number of Returns	Average Income ($)	Total Income ($000)
Anjou, Que.	60	24,631	19,092	470,275	53,024	18,805	23,830	448,128
Barrie, Ont.	59	35,030	19,094	668,874	111,370	25,276	24,892	629,177
Beauport, Que.	98	35,775	17,175	614,453	64,106	775	22,434	578,252
Belleville, Ont.	67	30,549	18,610	568,528	94,107	21,640	24,766	535,939
Brampton, Ont.	29	117,187	21,479	2,517,104	471,083	92,780	26,192	2,430,099
Brantford, Ont.	90	52,883	17,589	930,174	148,999	37,200	23,357	868,904
Brossard, Que.	22	34,011	22,197	754,944	93,728	25,995	27,984	727,454
Burlington, Ont.	5	74,931	24,501	1,835,956	359,962	57,542	30,613	1,761,543
Burnaby, B.C.	38	93,924	20,369	1,913,185	327,339	72,252	25,163	1,818,116
Calgary, Alta.	13	425,056	23,334	9,918,566	1,901,878	327,652	29,062	9,522,371
Cambridge, Ont.	76	54,258	18,084	981,250	163,516	39,705	23,315	925,726
Charlesbourg, Que.	64	42,489	18,864	801,514	89,587	31,277	24,394	762,996
Châteauguay, Que.	62	23,289	19,014	442,819	49,891	17,273	24,489	423,003
Chatham, Ont.	61	32,138	19,038	611,868	104,098	22,992	25,088	576,833
Chicoutimi, Que.	78	36,286	18,076	655,921	71,726	25,222	24,573	619,790
Chilliwack, B.C.	96	26,699	17,308	462,128	70,031	18,154	23,594	428,343
Coquitlam, B.C.	30	36,985	21,105	780,581	142,847	28,359	26,391	748,449
Dartmouth, N.S.	57	55,165	19,190	1,058,636	192,201	40,368	24,974	1,008,178
Delta, B.C.	20	45,927	22,442	1,030,708	192,050	34,646	28,495	987,241
Dollard des Ormeaux, Que.	12	24,481	23,429	573,582	72,105	18,944	29,146	552,148
Edmonton, Alta.	37	377,367	20,465	7,722,863	1,347,438	284,278	25,913	7,366,674
Etobicoke, Ont.	16	123,469	23,151	2,858,503	547,454	96,535	28,359	2,737,667
Fredericton, N.B.	71	39,354	18,392	723,815	124,902	30,279	22,958	695,161
Gatineau, Que.	66	50,024	18,703	935,635	106,528	37,606	23,834	896,321
Gloucester, Ont.	15	54,625	23,279	1,271,619	241,025	42,615	28,922	1,232,533
Guelph, Ont.	53	54,939	19,603	1,076,990	182,156	40,215	25,287	1,016,952
Halifax, N.S.	34	77,660	20,659	1,603,158	292,872	57,691	26,134	1,507,712
Halton Hills, Ont.	28	25,141	21,517	540,963	100,505	18,923	27,331	517,185
Hamilton, Ont.	74	203,268	18,321	3,724,106	616,482	142,465	24,560	3,498,945
Hull, Que.	77	36,812	18,083	665,694	73,490	27,383	22,963	628,823
Jonquière, Que.	68	32,984	18,583	612,946	67,080	22,684	25,616	581,082
Kamloops, B.C.	54	38,943	19,335	752,967	129,871	27,722	25,726	713,192
Kelowna, B.C.	88	47,588	17,622	838,639	128,767	32,431	23,654	767,152
Kingston, Ont.	47	60,930	19,731	1,202,259	206,217	43,487	26,101	1,135,087

Cities Arranged Alphabetically and Ranked in Order of Average Income	All Returns					Taxable Returns		
	Rank	Number of Returns	Average Income ($)	Total Income ($000)	Total Tax Payable ($000)	Number of Returns	Average Income ($)	Total Income ($000)
Kitchener, Ont.	63	99,637	19,014	1,894,574	320,188	73,933	24,256	1,793,376
Langley, B.C.	48	29,964	19,705	590,449	103,216	21,481	25,929	556,998
LaSalle, Que.	82	49,329	17,899	882,972	94,434	37,527	22,336	838,210
Laval, Que.	58	180,873	19,142	3,462,349	394,447	135,178	24,387	3,296,602
Lethbridge, Alta.	56	39,161	19,204	752,059	118,756	28,586	24,750	707,529
London, Ont.	44	180,058	20,037	3,607,994	627,063	131,300	26,008	3,414,897
Longueuil, Que.	100	77,885	17,001	1,324,132	142,791	55,534	22,506	1,249,873
Markham, Ont.	2	83,760	28,458	2,383,688	512,923	66,769	34,494	2,303,150
Medicine Hat, Alta.	55	27,139	19,334	524,711	84,984	19,800	25,001	495,028
Mississauga, Ont.	18	236,595	22,595	5,424,602	1,056,418	186,147	28,097	5,230,353
Moncton, N.B.	97	42,133	17,176	723,682	121,720	31,976	21,615	691,179
Montréal, Que.	84	672,296	17,813	11,976,242	1,282,323	481,105	23,154	11,139,897
Moose Jaw, Sask.	79	23,417	18,058	422,886	68,060	16,764	23,584	395,376
Nanaimo, B.C.	72	30,801	18,386	566,311	94,092	21,272	24,917	530,037
Nepean, Ont.	6	54,413	24,127	1,312,841	253,268	42,569	29,751	1,266,497
Newmarket, Ont.	23	23,275	22,006	512,205	97,221	17,845	27,573	492,049
New Westminster, B.C.	51	24,413	19,639	479,467	81,328	18,404	24,552	451,872
Niagara Falls, Ont.	87	47,525	17,647	838,677	137,823	32,145	24,267	780,064
North Bay, Ont.	92	33,771	17,564	593,180	96,928	22,597	24,584	555,545
North Vancouver, B.C.	17	67,540	23,094	1,559,827	290,198	52,912	28,250	1,494,786
North York, Ont.	8	285,305	23,659	6,750,162	1,311,207	217,738	29,584	6,441,754
Oakville, Ont.	3	56,045	27,702	1,552,602	330,866	43,471	34,406	1,495,703
Oshawa, Ont.	33	80,492	20,698	1,665,670	308,254	59,696	26,669	1,592,078
Ottawa, Ont.	9	233,023	23,627	5,505,812	1,028,316	179,247	29,456	5,280,043
Peterborough, Ont.	75	47,312	18,220	862,066	138,961	33,039	24,341	804,204
Pickering, Ont.	11	31,619	23,532	744,085	147,138	25,110	28,727	721,343
Pierrefonds, Que.	36	24,022	20,626	495,490	58,715	18,189	26,060	474,014
Prince Albert, Sask.	95	23,177	17,379	402,812	65,798	15,924	23,621	376,145
Prince George, B.C.	40	45,641	20,310	926,995	171,710	32,756	27,072	886,787
Québec, Que.	83	107,021	17,862	1,911,711	201,970	76,590	23,301	1,784,681
Red Deer, Alta.	45	36,875	20,021	738,285	127,085	27,596	25,399	700,917
Regina, Sask.	31	111,280	20,729	2,306,762	424,308	85,070	25,931	2,205,991
Repentigny, Que.	27	25,388	21,556	547,273	67,375	19,543	27,008	527,823
Richmond, B.C.	24	68,716	21,837	1,500,587	270,670	53,441	26,856	1,435,226
Richmond Hill, Ont.	7	32,599	23,666	771,494	151,653	25,672	28,885	741,547

All individuals filing tax returns by 100 selected cities

Tax year 1985

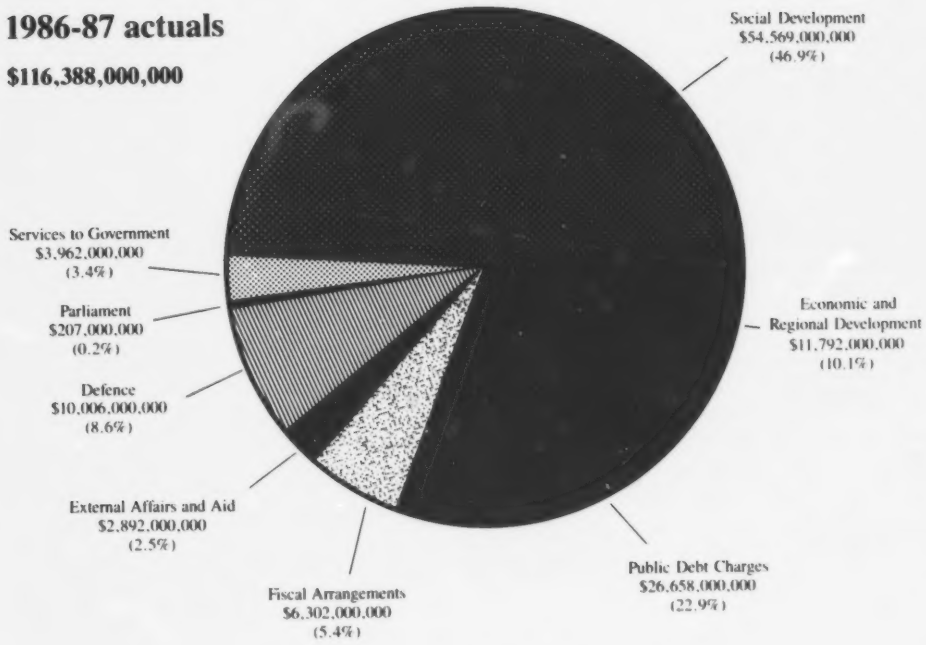
Cities Arranged Alphabetically and Ranked in Order of Average Income	All Returns					Taxable Returns		
	Rank	Number of Returns	Average Income ($)	Total Income ($ 000)	Total Tax Payable ($ 000)	Number of Returns	Average Income ($)	Total Income ($ 000)
Sarnia, Ont.	25	45,346	21,778	987,571	184,531	32,494	28,876	938,317
Saskatoon, Sask.	52	112,425	19,625	2,206,422	385,996	82,250	25,404	2,089,525
Sault-Ste-Marie, Ont.	70	53,716	18,432	990,126	169,580	36,150	25,863	934,977
Scarborough, Ont.	39	309,956	20,316	6,297,166	1,119,826	238,832	25,213	6,021,828
Sherbrooke, Que.	99	50,512	17,080	862,786	88,816	35,435	22,597	800,743
St-Albert, Alta.	10	23,271	23,596	549,104	103,627	18,504	28,748	531,957
St. Catharines, Ont.	50	80,226	19,660	1,577,264	277,320	56,150	26,428	1,483,953
Sainte-Foy, Que.	32	52,250	20,717	1,082,501	128,157	39,041	26,657	1,040,724
Saint-Hubert, Que.	91	40,229	17,573	706,982	77,451	29,343	22,982	674,389
St. John's, Nfld.	81	59,075	17,933	1,059,433	192,070	45,137	22,567	1,018,616
Saint-Laurent, Que.	49	42,062	19,669	827,329	92,563	31,585	24,700	780,159
St. Thomas, Ont.	86	24,192	17,678	427,669	67,608	17,315	23,129	400,485
Stoney Creek, Ont.	41	29,420	20,298	597,184	104,492	21,927	25,959	569,017
Sudbury, Ont.	69	59,291	18,526	1,098,433	184,737	40,261	25,601	1,030,728
Surrey, B.C.	65	100,659	18,770	1,889,448	323,688	72,213	24,719	1,785,045
Thunder Bay, Ont.	46	78,638	19,979	1,571,074	275,683	57,234	26,038	1,490,266
Timmins, Ont.	73	29,194	18,324	534,977	93,520	19,574	25,782	504,660
Toronto, Ont.	21	731,747	22,220	16,260,109	3,089,207	543,692	28,392	15,437,029
Trois-Rivières, Que.	80	32,130	17,983	577,812	63,191	22,378	24,090	539,108
Vancouver, B.C.	26	294,913	21,758	6,416,766	1,156,924	220,035	27,523	6,056,144
Verdun, Que.	94	37,395	17,476	653,549	70,821	26,673	22,952	612,212
Vernon, B.C.	93	23,441	17,526	410,834	63,379	15,822	23,806	376,673
Victoria, B.C.	43	145,336	20,108	2,922,420	467,178	108,221	25,299	2,737,937
Waterloo, Ont.	19	39,179	22,599	885,415	162,451	29,523	28,507	841,634
Welland, Ont.	85	30,573	17,751	542,702	89,956	20,676	24,524	507,059
West Vancouver, B.C.	1	23,883	32,760	782,415	169,194	18,500	40,508	749,414
Whitby, Ont.	14	28,330	23,297	660,011	129,965	21,940	29,051	637,393
Windsor, Ont.	35	134,764	20,637	2,781,224	498,982	95,125	27,518	2,617,724
Winnipeg, Man.	89	434,426	17,622	7,755,578	1,280,928	297,554	23,928	7,119,883
Woodbridge, Ont.	4	25,918	24,616	638,005	134,418	20,274	30,342	615,170
York, Ont.	42	67,303	20,201	1,359,642	237,053	52,130	24,862	1,296,087

Note: The ranking in this table is based on the average income of all returns. Cities included had a population of 22,700 or more taxfilers for the 1985 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada.

Source: *Taxation Statistics*, Summary Table 1.

1986-87 actuals

$116,388,000,000



Source: *Public Accounts of Canada, 1986-87.*

Legend

Social Development
Old Age Security benefits, Unemployment Insurance benefits, Established Programs Financing and Canada Assistance Plan (CAP) payments to the provinces, family allowances and other social categories.

Services to Government
Services, supplies and general accommodation to federal departments and agencies, and the maintenance of roads, bridges, marine facilities, public utilities, federal lands, art galleries and museums.

Parliament
The House of Commons, the Senate and the Library of Parliament.

Defence
Expenditures associated with defence.

External Affairs and Aid
International aid and diplomacy.

Fiscal Arrangements
Transfers and equalization payments to the provinces, and grants paid to local governments and provinces in lieu of taxes on federal property.

Public Debt Charges
Interest (loans, bonds, Canada Savings Bonds, Treasury Bills, Canada Pension Plan, foreign loans, superannuation and other liabilities) and service charges.

Economic and Regional Development
Transportation and communications, agriculture, regional economic development, industrial development, science and technology, fisheries, forestry, and consumer and corporate affairs.

Source: *Department of Finance Canada.*

Appendices

List of forms and publications available for use by the public

The Department, in administering the following acts and their related Regulations:

a. Income Tax Act
b. Canada Pension Plan (Part I)
c. Unemployment Insurance Act, 1971 (Part IV)
d. Petroleum and Gas Revenue Tax Act

has developed and printed "prescribed" and other forms, and information booklets and guides for use by the public.

Copies of the forms and publications listed in this appendix may be obtained from any district taxation office.

In most cases, the forms and publications are made available in a bilingual format. However, in other cases, because of their size, separate English and French versions have been printed. The latter are indicated by an asterisk (*) beside the form number or title so that in ordering these forms or publications, the language required may be indicated.

In this appendix

a. "I.T." means Income Tax Act
b. "I.T.R." means Income Tax Regulations
c. "I.T.A.R." means Income Tax Application Rules, 1971
d. "C.P.P." means Canada Pension Plan
e. "C.P.P.R." means Canada Pension Plan Regulations
f. "U.I." means Unemployment Insurance Act, 1971

	Form No.
1 Canada Pension Plan and Unemployment Insurance forms	
Request for a ruling as to the Status of a Worker Under the Canada Pension Plan or Unemployment Insurance Act, 1971 C.P.P. 22(3) – U.I. 68(3)	**CPT-1** Rev. 81
"Commission Worker" Questionnaire – Canada Pension Plan – Unemployment Insurance Act, 1971 C.P.P. 22(3) – U.I. 68(3)	**CPT-1A** Rev. 83

"Home Worker" Questionnaire – Canada Pension Plan – Unemployment Insurance Act, 1971 C.P.P. 22(3) – U.I. 68(3)	**CPT-1B** Rev. 81
"Other Worker" Questionnaire – Canada Pension Plan – Unemployment Insurance Act, 1971 C.P.P. 22(3) – U.I. 68(3)	**CPT-1C** Rev. 81
Application and Undertaking for Coverage of Employment in a Country Other Than Canada Under the Canada Pension Plan C.P.P.R. 16	***CPT8** Rev. 82
Application for Coverage of Employment in Canada under the Canada Pension Plan by an Employer Resident Outside Canada C.P.P.R. 22	**CPT13** Rev. 84
Application for Exemption from Coverage under the Canada Pension Plan on Account of Religious Beliefs C.P.P. 10.1, C.P.P.R. 82	**CPT16** Rev. 82
Certification by an Authorized Spokesman of a Religious Sect Concerning Exemption from Coverage Under the Canada Pension Plan C.P.P. 10.1, C.P.P.R. 82	**CPT17** Rev. 81
Election to Pay Canada Pension Plan Contributions under subsection 12(3) of the Canada Pension Plan Act C.P.P.R. 29-33, 84	***CPT20** Rev. 86
Application under the Agreement of Social Security Between Canada and Italy for Certification of Coverage of Employment Under the Canada Pension Plan C.P.P. 109, C.P.P.R. 34.1	**CPT51** Rev. 87
Agreement of Social Security of February 9, 1979 Between France and Canada Certificate Concerning the Applicable Legislation	**CPT52**
Agreement of Social Security of February 9, 1979 Between France and Canada Extension of the Assignment	**CPT53**
Application Under the Agreement of Social Security Between Canada and Greece for Certification of Coverage of Employment Under the Canada Pension Plan	**CPT54** Rev. 87

Application Under the Agreement of Social Security Between Canada and Portugal for Certification of Coverage of Employment Under the Canada Pension Plan	**CPT55** Rev. 87
Application Under the Agreement of Social Security Between Canada and the United States of America for Certification of Coverage of Employment Under the Canada Pension Plan	**CPT56** Rev. 87
Application for Determination of a Question or Appeal Under the Canada Pension Plan or Unemployment Insurance Acts C.P.P. 28(4) – U.I. 75(5)	**CPT100** Rev. 83
Application for Determination of a Question Regarding Insurable Employment (Under the Unemployment Insurance Act, 1971) U.I. 75(3)	**CPT101** Rev. 83

2 Non-resident forms

Return of Income Received from Sources Within the United States on Behalf of Non-Residents of Canada I.T.R. 203	**NR1** Rev. 86
Return of Amounts Paid or Credited to Non-Residents of Canada (Under paragraphs 212(1)(a) to (s) and subsections 212(2) and (5) of the Income Tax Act) I.T.R. 202	**NR4 – NR4A** Summary Rev. 87
Statement of Amounts Paid or Credited to Non-Residents of Canada (Under paragraphs 212(1)(a) to (g) and subsections 212(2), (3) and (5) of the Income Tax Act) I.T.R. 202	**NR4** Supplementary Rev. 87
Statement of Amounts Paid or Credited to Non-Residents of Canada (Under paragraphs 212(1)(h) to (r) of the Income Tax Act) I.T.R. 202	**NR4A** Supplementary Rev. 87
Statement of Amounts Paid to Non-Residents of Canada 212(1)(j)	**NR4A-RCA** Supplementary

Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld IT. 215(5) and 217 – I.T.R. 809	**NR5** Rev. 87
Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real Property or Receiving a Timber Royalty I.T. 216(4)(a)	**NR6** Rev. 86
Application for Certificate of Exemption I.T. 212(14)	**NR6A** Rev. 87
Application for Refund of Non-Resident Tax I.T. 227(6)	**NR7-R** Rev. 86
Non-Resident Ownership Certificate – Withholding Tax I.T. 234(3), I.T.R. 207(3)	**NR601** Rev. 86
Non-Resident Ownership Certificate – No Withholding Tax I.T. 234(3), I.T.R. 207(3)	**NR602** Rev. 86
Authorization for Non-Resident Tax Exemption I.T. 212(1)	***NRTA1**
Notice for Canada Pension Plan Information Return	**PD14-CP** Rev. 86
Employer Registration	**PD20**
Statement of overpayment and application for refund of Employer's contributions under The Canada Pension Plan and/or Premiums under the Unemployment Insurance Act, 1971 for the year ending December 31, 19__	**PD24**

3 Petroleum and Gas Revenue Tax forms

Production Revenue Return	**PG1** Rev. 86
Schedule of Production Revenue (Other than Synthetic Production Revenue) for the Year Attributable to Particular Periods	**PG1S(A)** Rev. 86
Schedule of Instalment Remittances	**PG1S(1)** Rev. 86

Calculation of Exploration and Development Expense Tax Credit	**PG1S(2)** Rev. 86
Calculation of the Corporate Tax Credit for Purposes of the Petroleum and Gas Revenue Tax Act	**PG1S(3)** Rev. 86
Determination of Eligible Production Revenue for the purposes of the calculation of the Corporate Tax Credit Under the Petroleum and Gas Revenue Tax Act	**PG1S(3A)**
Schedule of Synthetic Production Revenue for the Year Attributable to Particular Periods	**PG1S(3B)**
Cumulative Enhanced Recovery Capital Expense (CERCE) Account Schedule	**PG1S(4)** Rev. 10-86
Resource Royalty and Incremental Resource Royalty Statement	**PG5** Statement Rev. 85
Resource Royalty, Production Royalty and Incremental Resource Royalty Tax Information Return	**PG5** Summary Rev. 85
Certification That No Tax is Payable Under Division II	**PG6** Rev. 85
Application for Refund of Resource Royalty, Production Royalty or Incremental Resource Royalty Tax Withheld	**PG8** Rev. 86
Registration Form	**PG20** Rev. 86
Notice of Objection	**PG400A** Rev. 86
Corporate Tax Credit – Agreement Among Associated Corporations	**PG2013** Rev. 85
Summary of Amounts Designated to Beneficiaries Pursuant to subsections 82(5) and 82(5.1) of the Petroleum and Gas Revenue Tax Act	**PG2014** Summary
Statement of Beneficiary's Deemed Production Revenue for the Year Pursuant to subsections 82(5) and 82(5.1) of the Petroleum and Gas Revenue Tax Act	**PG2014** Supplementary
Joint Election not to Deduct Cumulative Enhanced Recovery Capital Expenses (C.E.R.C.E.) in order to Obtain Certification of the Project as an "Approval Recovery Project"	**PG2015**

Corporation Tax Credit – Royalty Exemption Limit – Agreement Among Associated Corporations	**PG2016**
Election in Respect of an Amount of Exploration and Development Expense Tax Credit in Excess of the Amount Deducted under subsection 84(3) of the Petroleum and Gas Revenue Tax Act	**PG2017**
Waiver in Respect of Four Year Time Limit	**PG2029**

4 Income tax forms

Federal and Newfoundland Individual Income Tax Return	***T1 GENERAL**
Federal and Prince Edward Island Individual Income Tax Return	***T1 GENERAL**
Federal and Nova Scotia Individual Income Tax Return	***T1 GENERAL**
Federal and New Brunswick Individual Income Tax Return	***T1 GENERAL**
Federal Individual Income Tax Return (for Residents of Quebec)	***T1 GENERAL**
Federal and Ontario Individual Income Tax Return	***T1 GENERAL**
Federal and Manitoba Individual Income Tax Return	***T1 GENERAL**
Federal and Saskatchewan Individual Income Tax Return	***T1 GENERAL**
Federal and Alberta Individual Income Tax Return	***T1 GENERAL**
Federal and British Columbia Individual Income Tax Return	***T1 GENERAL**
Federal and Northwest Territories Individual Income Tax Return	***T1 GENERAL**
Federal and Yukon Territory Individual Income Tax Return	***T1 GENERAL**
Federal Individual Income Tax Return (for Non-Residents)	***T1 GENERAL**

*Schedules for Individual Income Tax Return

† Schedule 1 - Detailed Tax Calculation
Schedule 2 - Deductions Transferred from Spouse
Schedule 3 - Summary of Disposition of Capital Property in 1987
Schedule 4 - Statement of Investment Income
Schedule 5 - Child Care Expenses
Schedule 6 - Additional Personal Exemptions
Schedule 7 - Statement of Real Estate Rentals
Schedule 8 - Capital Cost Allowance (Depreciation)
Schedule 9 - Federal Sales Tax Credit
Schedule 10 - Child Tax Credit
Schedule 11 - Medical Expenses

† **Note:** Schedule 1-1987 – there are 13 variations of this schedule: one for residents of each of the provinces, one for residents of the Northwest Territories, one for residents of the Yukon Territory and one for residents outside Canada

New Brunswick Tax Credit		***T1C (N.B.) (N.-B.)**
Prince Edward Island Tax Credit		***T1C (P.E.I.)**
Nova Scotia Tax Credit		***T1C (N.S.)**
Ontario Tax Credits		***T1C(ONT.)**
Manitoba Tax Credit Programs		***T1C(MAN.)**
Saskatchewan Income Tax		***T1C (SASK.)**
Alberta Tax Credits		***T1C (ALTA.)**
British Columbia Tax Credits		***T1C (B.C.)**
Yukon Territory Tax Credit		***T1C (YUKON)**
Northwest Territories Tax Credit		***T1C (N.W.T)**
Request for Loss Carry-Back	I.T. 111	**T1A** Rev. 87
T1 Adjustment Request		**T1 Adj.**
Return in Respect of Certified Feature Productions and Certified Short Productions		**T1-CP** Summary Rev. 87

Statement of Certified Productions	**T1-CP** Supplementary Rev. 87
Declaration of Support of Non-Resident Dependent Relatives	***T1E-NR** Rev. 86
Claim for Moving Expenses I.T. 62	**T1-M** Rev. 85
Individual Income Tax Return for Registered Retirement Savings Plan Excess Contributions I.T. 204.3(1)	**T1-OVP** Rev. 87
Registered Home Ownership Savings Plan Disbursement Certificate I.T. 60(r)	**T1RHOSP** Rev. 87
Corporation Income Tax Return I.T. 150(1)(a)	***T2** Rev. 87
Request for Corporation Loss Carry-Back to Taxation Year Ending .... I.T. 111	**T2A** Rev. 85
FTC Schedule 1 – 1985 and Subsequent Taxation Years	**T2** FTC-CIF Rev. 87
Tax Calculation Supplementary – Corporations	**T2S-TC** Rev. 87
Schedule of Dividends Received and Taxable Dividends Paid	**T2S(3)** Rev. 87
Summary of Dispositions of Capital Property in the 19___ Taxation Year	**T2S(6)** Rev. 86
Income Analysis (1985 and Subsequent Taxation Years)	**T2S(7)** Rev. 86
Income from Corporate Partnerships	**T2S(7)(A)** Rev. 87
Patronage Dividend Deduction I.T. 135	**T2S(16)** Rev. 86
Computation of Canadian Manufacturing and Processing Profits I.T. 125.1	***T2S(27)** Rev. 86

Trust Information Return and Income Tax Return I.T. 150(1)(c) – I.T.R. 204		***T3** Rev. 87
Schedule 1 -	Calculation of Gross-up of Dividends and Interest and Dividend Income Deduction	Rev. 87
Schedule 2A -	Calculation of Federal Income Tax	Rev. 87
Schedule 2B -	Calculation of Minimum Tax	
Schedule 3A -	Calculation of Provincial Income Tax of Manitoba, Saskatchewan, Alberta, and Territorial Income Tax of the Northwest Territories	
Schedule 3B -	Calculation of Provincial Income Tax of British Columbia, Ontario, Nova Scotia, New Brunswick, Newfoundland, Prince Edward Island and of Territorial Income Tax of the Yukon	
Schedule 5A -	Summary of Dispositions of Capital Property	
Schedule 5B -	Calculation of a Trust's "Net Taxable Capital Gains" and Beneficiary's Share Eligible for Deduction	
Schedule 5C -	Calculation of Capital Gains Deduction for a Spouse Trust	
Schedule 6 -	Statement of Investment Income	Rev. 87
Schedule 7 -	Statement of Real Estate Rentals	Rev. 87
Schedule 8 -	Capital Cost Allowance (Depreciation)	Rev. 87
Statement of Trust Income Allocations I.T. 150(1)(c) – I.T.R. 204		**T3** Supplementary Rev. 85
Deferred Profit Sharing Plan or Revoked Plan Information Return and Income Tax Return I.T. 150(1)(c), 202(1), 207(1) and 207.2(1)		***T3D** **1986**
Registered Education Savings Plan (Group) Information Return		**T3E-G**
Mutual Fund, Pooled Fund and Investment Corporation Information Return I.T.R. 221 and 222		**T3F** Rev. 86
Employees' Pension Plan Information Return and Income Tax Return I.T. 150(1)(c) and 207(1) – I.T.R. 204		***T3P** 1983
Part XI.3 Tax Return Retirement Compensation Arrangement		**T3-RCA**

Registered Retirement Savings Plan Group Information Return	**T3R-G** Rev. 84
Registered Retirement Savings Plan Individual Information Return and Income Tax Return I.T. 150(1)(c), 204.3(1), 207(1) and 207.2(1) – I.T.R. 204	***T3R-IND** 1987
Registered Investment Information Return and Income Tax Return I.T. 204.4	***T3RI** Rev. 82
Registered Retirement Income Fund Group Information Return	**T3RIF-G** Rev. 84
Registered Retirement Income Fund Individual Information Return and Income Tax Return I.T. 150(1)(c), 207(1), 207.2(1) – I.T.R. 204	**T3RIF-IND** 1988
Supplementary Unemployment Benefit Plan Information Return and Income Tax Return I.T. 150(1)(c) – I.T.R. 204	**T3S** Rev. 1983
Summary of Remuneration Paid I.T.R. 200	**T4-T4A** Summary 1987
Statement of Remuneration Paid I.T.R. 200	**T4** Supplementary 1987
Breakdown of T4 Supplementaries	**T4** Segment Rev. 1987
Statement of Pension, Retirement, Annuity and Other Income V.I.R. 19, I.T.R. 200	**T4A** Supplementary 1987
Statement of Fees, Commissions or Other Amounts Paid to Non-Residents of Canada to which subsection 105(1) of the Income Tax Regulations Applies	**T4A-NR** Rev. 87
Return of Distributions, Refunds and Payments on Account of the Purchase Price of an Interest in a Retirement Compensation Arrangement	**T4A-RCA** Summary
Statement of Amounts Paid (out of, under or in Conjunction with a Retirement Compensation Arrangement)	**T4A-RCA** Supplementary

Information Return – Fishermen	**T4F** Summary 1987
Statement of Fishing Income	**T4F** Supplementary 1987
Return of Registered Home Ownership Savings Plan Income I.T.R. 223	**T4HOSP** Summary Rev. 85
Statement of Registered Home Ownership Savings Plan Income I.T.R. 223	**T4HOSP** Supplementary Rev. 85
Return of Allocations and Payments Under Employees' Profit Sharing Plan I.T.R. 212	**T4PS** Summary Rev. 87
Statement of Employees' Profit Sharing Plan Allocations and Payments I.T.R. 212	**T4PS** Supplementary Rev. 87
Return of Income Out of a Registered Retirement Income Fund I.T.R. 200	**T4RIF** Summary Rev. 87
Statement of Income Out of a Registered Retirement Income Fund I.T.R. 200	**T4RIF** Supplementary Rev. 87
Return of Registered Retirement Savings Plan Income I.T.R. 214	**T4RSP** Summary Rev. 87
Statement of Registered Retirement Savings Plan Income I.T.R. 214	**T4RSP** Supplementary Rev. 87
Return of Investment Income I.T.R. 201	**T5** Summary Rev. 87
Statement of Investment Income I.T.R. 201	**T5** Supplementary Rev. 87
Return of Income Under an Indexed Security Investment Plan	**T5ISIP** Summary Rev. 84

Statement of Indexed Security Investment Plan Income	**T5ISIP** Supplementary Rev. 84
Instalment Guide for Corporations	***T7B** Corporations 1988
Instalment Guide for Farmers and Fishermen	***T7B** Farmers and Fishermen 1987
Instalment Guide for Individuals	***T7B** Individuals 1988
Schedule of Instalment Remittances	**T7B-1** Rev. 87
Calculation of Instalments on Minimum Tax for 1987	**T7B-2**
Calculation of Instalment on Minimum Tax for 1987 (Farmers & Fishermen)	**T7B-3**
Saskatchewan Royalty Tax Rebate Calculation (Corporations)	**T70** Rev. 86
Agreement Among Associated Corporations for Purposes of the Alberta Royalty Tax Credit	**T74** Rev. 82
Alberta Small Business Deduction Computation (for 1979 and Subsequent Taxation Years)	**T75** Rev. 80
Alberta Royalty Tax Credit Calculation and Application	**T76** Rev. 82
Alberta Royalty Tax Rebate Calculation and Application	**T77** Rev. 78
Manitoba Mineral Tax Rebate Application (Individuals) (for 1980 and Subsequent Taxation Years)	**T78** Rev. 84
Alberta Royalty Tax Rebate Calculation and Application (Individuals) - for 1978 and Subsequent Taxation Years	**T79** Rev. 87
Alberta Royalty Tax Credit Calculation and Application (Individuals)	**T80** Rev. 86
British Columbia Royalty and Deemed Income Rebate Calculation and Application – 1976 and Subsequent Taxation Years	**T81** Rev. 83

Saskatchewan Royalty Tax Rebate Calculation (Individuals)	**T82** Rev. 85
Nova Scotia Research and Development Tax Credit	**T85**
Manitoba Manufacturing Investment Tax Credit	**T86** Rev. 86
British Columbia Refundable Tax Credits	**T87** Rev. 87
Alberta Stock Savings Plan Tax Credit for 1986	**T89** Rev. 87
Flow-Through Shares Information I.T. 66(12.68)	**T100** Rev. 87
Renunciation of Canadian Exploration Expense, Canadian Development Expense and Canadian Oil and Gas Property Expense I.T. 66(12.7)	**T101** Rev. 87
Renounced Resource Expenses Information Return I.T. 209 and 228	**T101A** Summary Rev. 87
Renounced Resource Expenses Statement I.T. 209 and 228	**T101A** Supplementary Rev. 87
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Forward Averaging Tax Calculation – Deceased Taxpayers	**T541** Rev. 87
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Yukon Manufacturing and Processing Profits Tax Credit	**T572** Rev. 87
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Statement of Cash Bonus Payment Canada Savings Bonds I.T.R. 220(1)	**T600C** Rev. 86
Saskatchewan Manufacturing and Processing Profits Tax Reduction	**T623** Rev. 87

Overseas Employment Tax Credit	**T626** Rev. 87
Notice of Revocation of Waiver I.T. 152(4.1)	**T652** Rev. 86
Calculation of Capital Gains Deduction for 1987	**T657** Rev. 87
Scientific Research and Experimental Development Information Return	**T661**
Calculation of Minimum Tax	**T691** Rev. 87
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Saskatchewan Corporate Tax Reduction for New Small Businesses	**T700** Rev. 87
Nova Scotia Tax Reduction for New Small Business Corporations	**T701** Rev. 87
Prince Edward Island Small Business Deduction	**T708** Rev. 87
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Part XIII Non-Resident Withholding Tax Remitter for Retirement Compensation Arrangements for Custodian or Third Person Purchaser Registration	**T736**
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Statement of Contributions Paid to a Custodian of a Retirement Compensation Arrangement	**T737-RCA** Supplementary
Newfoundland New Small Business Deduction	**T745**

Calculation of Refund of Excess Contributions Deducted for 1987	**T746**
Return in Respect of the Disposition of Canadian Cultural Property by Certain Public Authorities or Institutions Under Section 207.4	**T913** Rev. 87
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Election by a Credit Union to Allocate Taxable Dividends and Net Taxable Capital Gains to Member Credit Unions I.T. 137(5.1)	**T2004** Rev. 86
Election On Acquisition of Property by Successor or Second Successor Corporation I.T. 66, I.T.A.R. 29	**T2010** Rev. 87
Election to Average Income by Farmers and Fishermen I.T. 119(1)	**T2011** Rev. 86
Election in Respect of a Capital Gains Dividend under Subsection 130.1(4)	**T2012**
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Insurance Companies Non-Resident Tax Return (for the year ending 19) I.T. 138(9)	**T2016** Rev. 86
Registered Retirement Savings Plan Refund of Premiums Designation - Spouse	**T2019** Rev. 87
Election in Respect of the Sale of Debts Receivable I.T. 22(1)	**T2022** Rev. 87
Election in Respect of Loans from Non-Residents I.T. 218(3)	**T2023** Rev. 87
Return of Information – Electric, Gas or Steam Corporation	**T2025** Rev. 86
Return for the Calculation of Part XII Tax Payable by a Tax Exempt Person on Certain Payments made to the Crown	**T2026** Rev. 87
Election to Deem Amount of Settlement of a Debt or Obligation on Winding-up of a Subsidiary Corporation I.T. 80(3)	**T2027** Rev. 87
Calculation of Part II Tax – Corporations Paying Dividends Out of Small Business Income	**T2028** Rev. 87

Waiver in Respect of Three or Four Year Time Limit I.T. 152(4)(a)(ii)	**T2029** Rev. 86
Record of Direct Transfer under subparagraph 60(1)(v)	**T2030**
Statement of Income and Expenses from a Professional Practice	**T2032** Rev. 87
Notice of Direct Transfer of RRSP Property I.T. 146.3(2)(e) and 146(16)(a)	***T2033** Rev. 86
Election to Establish Inventory Unit Prices for Animals I.T.R. 1802(1)	**T2034** Rev. 85
Election to Renounce Exploration, Development and Oil and Gas Property Expenses I.T. 66(10) (10.1) & (10.2) – I.T.A.R. 29(6) and (7)	**T2035** Rev. 87
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Business Investment Tax Credit (Individuals) I.T. 127(5)-(10) – I.T.R. 46	**T2038 (IND.)** Rev. 87
Business Investment Tax Credit (Corporations)	**T2038 (CORP.)** Rev. 87
Capital Cost Allowance Schedule for Farmers and Fishermen Using the Part XVII Method	***T2041** Rev. 87
Statement of Farming Income and Expenses	***T2042** Rev. 87
Return of a Private Corporation Controlled by Non-Residents I.T. 191(1)(a)(i)	**T2043** Rev. 82
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Agreement Among Related Financial Institutions	**T2045**
Agreement in Respect of Unpaid Amounts I.T. 78(1)(b)	**T2047** Rev. 86
Agreement in Respect of Unpaid Remuneration I.T. 78(3)(b)	**T2049** Rev. 81

Canadian Charities and Canadian Amateur Athletic Associations Application for Registration I.T. 110(8)(b) and (c)	**T2050** Rev. 9-85
Registered Canadian Amateur Athletic Association Return of Information I.T.R. 216(1)	**T2052** Rev. 86
Election by a Private Corporation in Respect of a Dividend out of Capital Dividend Account I.T. 83(2) – I.T.R. 2101	**T2054** Rev. 88
Election by a Private Corporation in Respect of a Dividend out of Life Insurance Capital Dividend Account I.T. 82(2.1)	**T2054A**
Election to Pay a Capital Gains Dividend Under subsection 131(1) I.T. 131(1) – I.T.R. 2104	**T2055** Rev. 86
Election on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation I.T. 85(1) – I.T.R. 4500	**T2057** Rev. 88
Election on Disposition of Property by a Partnership to a Canadian Corporation I.T. 85(2) – I.T.R. 4501	**T2058** Rev. 88
Election on Acquisition of Property by a Canadian Partnership I.T. 97(2) – I.T.R. 4600	**T2059** Rev. 88
Election in Respect of Disposition of Property upon Cessation of Partnership I.T. 98(3) – I.T.R. 4600	**T2060** Rev. 88
Election by an Emigrant to Defer Deemed Disposition of Property and Capital Gains Thereon I.T. 48(1)(c) – I.T.R. 1300	**T2061** Rev. 87
Notice by a Non-Resident of Canada Concerning Disposition or Proposed Disposition of Taxable Canadian Property I.T. 116(1)	**T2062** Rev. 85
Notice by a Non-Resident of Canada Concerning the Disposition or Proposed Disposition of Depreciabie Taxable Canadian and/or Canadian Resource Properties	**T2062A** Rev. 85
Election to Pay a Capital Gains Dividend Under subsection 133(7.1) I.T. 133(7.1) – I.T.R. 2105	**T2063** Rev. 87

Determination of Adjusted Cost Base of a Partnership Interest I.T. 53(1) and (2) – I.T.A.R. 26(9)	***T2065** Rev. 87
Election Not to Be a Public Corporation I.T. 89(1)(g)(iii)(A) – I.T.R. 4800(2)	**T2067** Rev. 87
Election in Respect of Amounts Not Deductible as Reserves for the Year of Death I.T. 72(2)	**T2069** Rev. 78
Election to Be a Public Corporation I.T. 89(1)(g)(ii) – I.T.R. 4800(1)	**T2073** Rev. 87
Election under subsection 159(4) to Defer Payment of Income Tax on the Deemed Disposition of Property I.T. 159(4), 159(7)	**T2074** Rev. 82
Election under subsection 159(5) by a Deceased Taxpayer's Legal Representative to Defer Payment of Income Tax I.T. 159(5), 159(7)	**T2075** Rev. 82
Valuation Day Value Election for Capital Properties Owned on 31st December 1971 I.T.R. 4700 – I.T.A.R. 26(7)	**T2076** Rev. 86
Election under subsection 147(10.1) in Respect of a Single Payment Received from a Deferred Profit Sharing Plan I.T. 147(10.1)	**T2078** Rev. 87
Election re Expropriation Assets Acquired as Compensation for or as Consideration for Sale of Foreign Property Taken by or Sold to Foreign Issuer I.T. 80.1	**T2079** Rev. 77
Capital Dispositions Supplementary Schedules – These forms are detailed work sheets and are available as aids in calculating the amounts to be entered on Schedule 2 for T1, T2S(6), and Schedule 2 for T3:	
– Personal-Use Property (other than listed personal property and principal residence)	**T2080** Rev. 77
– Listed Personal Property	**T2081** Rev. 77
– Shares	**T2082** Rev. 79
– Real Estate (except principal residence, other personal-use property and depreciable property)	**T2083** Rev. 77

– Bonds and Other Obligations	**T2084** Rev. 77
– Depreciable Property	**T2085** Rev. 79
– Depreciable Property upon the Death of a Taxpayer	**T2086** Rev. 86
– Foreign Exchange Transactions	**T2087** Rev. 77
– A. Net Listed – Personal – Property Losses – Unapplied – B. Net Capital Losses – Unapplied	**T2088** Rev. 74
– Information Slips	**T2089** Rev. 77
– Election Available to Farmers Disposing of Farmland	**T2090** Rev. 77
– Designation of a Principal Residence	**T2091** Rev. 86
Return of Contributions to a Registered Party I.T. 230.1(2)	**T2092** Rev. 87
Return of Contributions to a Candidate at an Election I.T. 230.1(2)	**T2093** Rev. 86
Registered Charities – Application to Reduce Disbursement Quotas I.T. 149.1(5)	**T2094** Rev. 87
Canadian Charities – Application for Designation I.T. 110(8.2)	**T2095** Rev. 87
Part XII.1 Tax Return – Tax on Carved-Out Income	**T2096**
Designation of Transfers to an RRSP for 1987	**T2097** Rev. 87
Designation by a Corporation to Increase its Cumulative Offset Account	**T2098**
Part IX Tax Return in Respect of Amounts Deducted under subsection 66.5(1)	**T2099**
Election in Respect of a Share Disposition in a Foreign Affiliate I.T. 93(1)	**T2107** Rev. 87

Designation of a Share-Purchase Tax Credit under subsection 192(4)	**T2110** Rev. 86
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Share-Purchase Tax Credit Statement	**T2111** Supplementary Rev. 86
Corporation Part VII Tax Return	**T2112** Rev. 86
Designation under Section 194 (Scientific Research Tax Credit)	**T2113** Rev. 85
Scientific Research Tax Credit Summary	**T2114** Summary Rev. 85
Scientific Research Tax Credit Statement	**T2114** Supplementary 1985
Corporation Part VIII Tax Return	**T2115**
Allocation of Unused Share-Purchase Tax Credit	**T2116**
Allocation of Unused Scientific Research Tax Credit	**T2117**
Statement of Fishing Income and Expenses	**T2121** Rev. 86
Statement of Income and Expenses from a Business	**T2124** Rev. 87
Adjustments to Income Schedule	**T2130** Rev. 87
Capital Cost Allowance Schedule (Depreciation)	**T2132** Rev. 86
Return of Tax Payable under section 189 on Non-Qualified Investments issued to a Private Charitable Foundation	**T2140**
Declaration of Employment Conditions – Office or Employment Expenses	**T2200** Rev. 84
Disability Deduction Certificate	**T2201** Rev. 86

Education Deduction Certificate (flat form – 8½ × 11 in.)	**T2202** Rev. 86
Education Deduction Certificate (3 part continuous form – 8½ × 4 in.)	**T2202A** Rev. 85
Calculation of Tax in Respect of Multiple Jurisdictions	**T2203** Rev. 85
Forward Averaging Supplement – Multiple Jurisdictions	**T2203A** Rev. 86
Calculation of Employee Overpayment of 19__ Canada Pension Plan Contributions and 19__ Unemployment Insurance Premiums	**T2204** Rev. 87
Calculation of Amounts to be Included in Income out of a Spousal RRSP or RRIF	**T2205** Rev. 87
Employment Tax Credit Schedule	**T2208** Rev. 81
Calculation of Federal Foreign Tax Credit	**T2209** Rev. 87
Verification of Policy Loan Interest by the Insurer I.T. 20(1)(c), (d)	**T2210** Rev. 86
Calculation of Deemed Proceeds and Capital Gain Deferral on Disposition of Shares of a Small Business Corporation I.T. 73(5)	**T2211** Rev. 85
Application of Registration as a Deferred Profit Sharing Plan	**T2214** Rev. 84
Corporate Surtax (sections 123.3, 123.4 and 123.5)	**T2215** Rev. 87
Joint Election in Respect of a Small Business Development Bond	**T2216** Rev. 11-86
Application for Registration as a Registered Investment I.T. 204.4	**T2217** Rev. 87
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Transfer Between Registered Retirement Savings Plans on Marriage Breakdown I.T. 146(16)	**T2220** Rev. 88

Notice of Direct Transfer of Indexed Securities and Obligations Between Indexed Security Investment Plans	**T2221**
Calculation of Northern Residents Deduction for 1987	**T2222**
Election for Deemed Disposition and Reacquisition of Capital Property of a Trust Governed by an Employees' Profit Sharing Plan under subsection 144(4.2)	**T3009** Rev. 86
Registered Charity Information Return and Public Information Return	**T3010** Rev. 86
T3010 Schedules	
Schedule 1 – General Information Required from all Charities	
Schedule 2 – Additional Information Required of a Charitable Organization	
Schedule 3 – Statement of Approval "Property Accumulated"	
Schedule 4 – Additional Information Required of a Public or Private Foundation	
Registered Charities – Application for Designation as Associated Charities I.T. 149.1(7)	**T3011** Rev. 87
Application for Refund of R.R.S.P. Excess Contributions made in 19__ Not Subject to Part X.1 Tax I.T. 146(8.2)	***T3012** Rev. 87
Allocation Agreement to Determine a Taxpayer's Threshold Amount in Respect of an Oil or Gas Well I.T.R. 1207(3)	**T3015** Rev. 79
Election for Deemed Disposition and Reacquisition of Capital Property of a Life Insurance Segregated Fund under subsection 138.1(4)	**T3018** Rev. 86
Statement of Disposition Debt Obligation in Bearer Form (Single Transaction)	**T-BD(1)**
Statement of Disposition Debt Obligation in Bearer Form (Multiple Transactions)	**T-BD(2)**
Tax Exemption Return I.T. 227(2) – I.T.R. 107	**TD1** Rev. 87

Statement of Remuneration, Exemptions and Expenses (for Use by Commission Remunerated Employees) I.T.R. 107(2)	**TD1X** Rev. 09-83
Tax Deduction Waiver in Respect of Funds to Be Transferred	**TD2** Rev. 85
Request for Tax Deductions I.T. 153(1.2)	**TD3** Rev. 87
Fisherman's Election for Tax Deductions at Source I.T. 153(1)(n)	**TD3F** Rev. 86
Declaration of Exemption – Employment at Special Work Site I.T. 6(6)	**TD4** Rev. 86
Application for Reduction of the Automobile Standby Charge	**TD5** Rev. 86
Claim for Board and Lodging Expenses	**TL2** Rev. 83
Tuition Fees Certificate – University Outside Canada I.T. 60(e)	**TL11A** Rev. 80
Tuition Fees Certificate – Flying School I.T. 60(f)	**TL11B** Rev. 83
Tuition Fees Certificate – Commuter to the United States I.T. 60(g)	**TL11C** Rev. 86
Tuition Fees Certificate – Educational Institutions Outside Canada – Deemed Resident of Canada (subsection 250(1)) I.T. 60(e)	**TL11D** Rev. 86
Application for a Copy of a Multiple Unit Residential Building (MURB) Certificate	**TX87** Rev. 86

5 Publications

Information for Barbers and Hairdressers – Unemployment Insurance Coverage	Rev. 84
Employer's and Trustee's Guide for Filing of T4-T4A and T4F Returns	1987

*Farmer's Income Tax Guide	1987
*Fisherman's Income Guide	1987
Fishermen and Unemployment Insurance (a guide for persons who are designated as employers for purposes of insuring fishermen)	1988
Unemployment Insurance Coverage Information for Self-Employed Fishermen	Rev. 88
Canada Pension Plan – Information for the Self-Employed	1988
Canada Pension Plan Contribution and Unemployment Insurance Premium Tables, Including Instructions to Employers	1988
Table of Weekly Unemployment Insurance Premiums – Fishermen	1988
Guide – T1 Income Tax Returns for Deceased Persons	1987
*T2 Corporation Income Tax Guide	1987
Guide to the T3 Trust Information Return and Income Tax Return	1987
Immigrant's and Emigrant's Income Tax Guide	1987
Guide to the T5 Summary, Return of Investment Income and the T5 Supplementary Statement of Investment Income	1987
List of United States Organizations Exempt from Canadian Non-Resident Tax under Article XXI(1) of the Canada-United States Tax Convention	January 31 1988
Petroleum and Gas Revenue Tax Act – Information for Participants and Royalty Recipients	
Information for Taxi and Passenger Vehicle Operators – Unemployment Insurance Coverage	Rev. 84
Unemployment Insurance Premium Tables Including Instructions to Employers, for Use by Employers Located in the Province of Quebec - main issue	1988

Tables of Income Tax Deductions at Source – Tax Deduction Tables for Employees Who Report for Work in:	1988
– Province of Newfoundland – Province of Prince Edward Island – Province of Nova Scotia – Province of New Brunswick – Province of Quebec – Province of Ontario – Province of Manitoba – Province of Saskatchewan – Province of Alberta – Province of British Columbia – Northwest Territories – Yukon Territory – In Canada beyond the limits of any Province, or outside Canada	1988
Guide to Charity Information Return	Rev. 86
Pensionable and Insurable Earnings Review	Rev. 87
T1 Guide for Rental Income	Rev. 87
T1 Guide for Capital Gains	Rev. 87
T1 Tax Guide for Income from a Business or Profession	Rev. 87
Guide for Northern Residents Deduction	
Pension and RRSP Guide	
Retirement Compensation Arrangement Guide	
Valuation Day Prices of Publicly Traded Shares	
Machine Computation of Income Tax Deductions, Canada Pension Plan Contributions and Unemployment Insurance Premiums	**MC48**
*Your General Tax Guide	1987

APPENDIX B

Revenue Canada Taxation | Revenu Canada Impôt

DECLARATION OF TAXPAYER RIGHTS

THE CONSTITUTION AND LAWS OF CANADA ENTITLE YOU TO MANY RIGHTS THAT PROTECT YOU IN MATTERS OF INCOME TAX. YOU ARE ENTITLED TO KNOW YOUR RIGHTS. YOU ARE ENTITLED TO INSIST ON THEM. YOU ARE ENTITLED TO BE HEARD, AND TO BE DEALT WITH FAIRLY.

HELPING YOU EXERCISE YOUR RIGHTS REMAINS AN IMPORTANT ROLE OF THE STAFF OF NATIONAL REVENUE TAXATION AT ITS DISTRICT OFFICES AND OTHER LOCATIONS. FAIR TREATMENT OF A COMPLAINT IS ONE OF YOUR GREATEST RIGHTS.

Canada

FAIR TREATMENT IN ALL DEALINGS WITH NATIONAL REVENUE TAXATION MEANS IMPORTANT RIGHTS TO:

Information
You are entitled to expect that the Government will make every reasonable effort to provide you with access to full, accurate and timely information about the Income Tax Act, and your rights under it.

Impartiality
You are entitled to an impartial determination of law and facts by departmental staff who seek to collect only the correct amount of tax, no more and no less.

Courtesy and Consideration
You are entitled to courtesy and considerate treatment from National Revenue Taxation at all times, including when it requests information or arranges interviews and audits.

Presumption of Honesty
You are entitled to be presumed honest unless there is evidence to the contrary.

FAIR TREATMENT UNDER THE CONSTITUTION AND LAWS OF CANADA INCLUDES IMPORTANT RIGHTS TO:

Privacy and Confidentiality
In addition to other constitutional and legal rights, you have a special right that personal and financial information you provide to National Revenue Taxation will be used only for purposes allowed by law.

Independent Review
You are entitled to object to an assessment or reassessment if you think the law has been applied incorrectly. To protect this right, you must file your objection within 90 days of the assessment or reassessment. Filing an objection will start an independent review by departmental appeals officers. If they don't resolve the matter to your satisfaction, they will explain how you can appeal to the courts.

An Impartial Hearing Before Payment
Until you have had an impartial review by the Department or a court, you may withhold amounts disputed in formal objections filed after January 1, 1985. If you appeal to a higher court, you will be able to provide equivalent security instead of paying those disputed amounts.

Certain exceptions, set out in legislation to guarantee these rights, are applicable to frivolous appeals to the courts, or where collection is clearly in jeopardy.

YOU ARE ENTITLED TO EVERY BENEFIT ALLOWED BY THE LAW

You have a right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently, and to apply it firmly to those who try to avoid paying their lawful share.

DISTRICT TAXATION OFFICES	GENERAL ENQUIRIES		FORMS REQUEST LOCAL
	ENGLISH SERVICES		
	LOCAL	LONG DISTANCE	
NEWFOUNDLAND			
St. John's – 215 Water Street, A1C 6C9	772-2610	1-800-563-2600	772-5088
PRINCE EDWARD ISLAND			
Charlottetown – 90 Richmond Street, C1A 8L3	566-7200	1-566-7200	566-7250
NOVA SCOTIA			
Halifax – 1557 Hollis Street, B3J 2T5	426-2210	1-426-2210	426-2151
Sydney – 49 Dorchester Street, B1P 6K3	564-7080	1-564-7081	564-7120
NEW BRUNSWICK			
Bathurst – 786 King Avenue, E2A 1R5	548-7100	1-800-222-9622	548-7100
Saint John – 65 Canterbury Avenue, E2L 4H9	648-4600	1-800-222-9622	648-4618
QUÉBEC			
Chicoutimi – 100 Lafontaine Avenue, Office 211, G7H 6X2	545-8026	1-800-463-4421	545-8026
Laval – 3131 St-Martin Boulevard West, H7T 2A7	283-5300	1-800-361-2808	335-8658
Montréal – 305 Rene-Levesque Blvd. West, H2Z 1A6	283-5300	1-800-361-2808	283-5623
Québec – 165, Pointe-aux-Lièvres Street South, G1K 7L3	648-3180	1-800-463-4421	648-4083
Rimouski – 411 Sirois Street, G5L 8B2	722-3104	1-800-463-4421	722-3104
Rouyn-Noranda – 11 Terminus Street East, J9X 3B5	764-5171		764-5151
Calls from area code 418		1-800-567-6428	
Calls from area code 819		1-800-567-6403	
Sherbrooke – 50 Place de la Cite, J1H 5L8	565-5888	1-800-567-6184	821-8565
St. Hubert – 5245 Cousineau Boulevard, J3Y 7Z7	283-5300	1-800-361-2808	445-5264
Trois-Rivières – 55 des Forges Boulevard, G9A 2G4	373-2723	1-800-567-9325	373-2723
ONTARIO			
Belleville – 11 Station Street, K8N 2S3	962-8611	1-800-267-2130	962-4816
Hamilton – 150 Main Street West, L8N 3E1	522-8671		572-2609
Calls from area code 416		1-800-263-9200	
Calls from area code 519		1-800-263-9210	
Kingston – 385 Princess Street, K7L 1C1	545-8371	1-800-267-9447	1-800-267-2139
Kitchener – 166 Frederick Street, N2G 4N1	579-2230	1-800-265-2530	579-8951
London – 451 Talbot Street, N6A 5E5	645-4211	1-800-265-4900	679-4244
Mississauga – 36 Adelaide Street East, M5C 2T4	869-1500		865-9469
Calls from area code 416		1-800-387-1700	
Calls from area code 519, 705		1-800-387-1710	
Ottawa – 360 Lisgar Street, K1A 0L9	598-2275		598-2300
Calls from area code 613		1-800-267-8440	
Calls from area code 819		1-800-267-4735	
St-Catharines – 32 Church Street, L2R 6R4	688-4000	1-800-263-5672	688-4000
Scarborough – 200 Town Centre Court, M1P 4Y3	296-1950		296-0104
Calls from area code 416		1-800-387-5229	
Calls from area code 705		1-800-387-5183	
Sudbury – 19 Lisgar Street South, P3E 3L5	671-0581	1-800-461-4060	671-0596
Thunder Bay – 201 North May Street, P7C 3P5	623-3443	1-800-465-6981	623-2751
Toronto – 36 Adelaide Street East, M5C 1J7	869-1500		865-9469
Calls from area code 416		1-800-387-1700	
Calls from area code 519, 705		1-800-387-1710	
Windsor – 185 Ouellette Avenue, N9A 5S8	258-8302		252-3611
Calls from Essex County		1-800-265-4841	
MANITOBA			
Winnipeg – 391 York Avenue, R3C 0P5	983-6350	1-800-282-8079	983-3942
SASKATCHEWAN			
Regina – 1955 Smith Street, S4P 2N9	780-6015	1-800-667-7555	780-6079
Saskatoon – 201-21st Street East, S7K 0A8	975-4595	1-800-667-2083	975-4577
Calls from exchange numbers 825, 871, 875		Zenith 1-9400	
ALBERTA			
Calgary – 220-4th Avenue Street East, T2G 0L1	292-4101		292-4225
Calls from Southern Alberta		1-800-332-1410	
Edmonton – 9700 Jasper Avenue, T5J 4C8	420-3510		420-3544
Calls from Northern Alberta		1-800-232-1966	
Calls from North West Territories and North Eastern British Columbia		1-800-661-6451	
BRITISH COLUMBIA			
Penticton – 277 Winnipeg Street, V2A 1N6	492-9200	1-800-642-8259	492-9200
Vancouver – 1166 West Pender Street, V6E 3H8	689-5411	1-800-663-9033	666-0337
Calls from Yukon Territory and North Western British Columbia		1-800-663-0451	
Victoria – 1415 Vancouver Street, V8V 3W4	388-0121	1-800-742-6108	388-3291

HEARING DISABILITY
If you are deaf or have a hearing disability and have access to a telephone device for the Deaf, telephone 1-800-665-0354*.

REGULAR HOURS OF TELEPHONE AND COUNTER SERVICE
Monday to Friday - 8:15 a.m. to 5:00 p.m. (holidays excepted)

Long Distance Calls:
No charge to caller.
Dial direct, per instructions.